REPORT

OF THE

Bombay Millowners' Association

For the year 192[illegible]

(*Established 1st February 1875*

00133727

Bombay:
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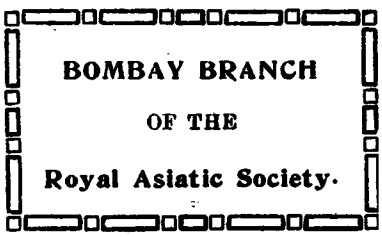

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JEHANGIR BOMANJEE PETIT.

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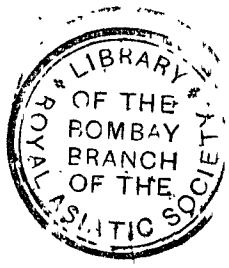

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BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1st FEBRUARY 1875.

List of Members.

ALLIANCE COTTON MANUFACTURING COMPANY, LIMITED.
APOLLO MILLS, LIMITED.
ASSUR VEERJEE MILLS, LIMITED.
BOMBAY DYEING AND MFG. COY., LTD.
BOMBAY FLOUR AND OIL MILL COMPANY, LIMITED.
BENGAL LAXMI COTTON MILLS, LIMITED.
BENGAL-NAGPUR COTTON MILLS, LIMITED.
BERAR MANUFACTURING COMPANY, LIMITED.
BIRLA MILLS, LIMITED.
BRADBURY MILLS LIMITED.
BURHANPUR TAPTI MILL, LIMITED.
CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
CENTURY SPINNING AND MANUFACTURING COMPANY, LIMITED.
CEYLON SPINNING AND WEAVING COMPANY, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.
COORLA SPINNING AND WEAVING COMPANY, LIMITED.
CORAL MILLS COMPANY, LIMITED.
CRESCENT MILLS COMPANY, LIMITED.
CROWN SPINNING AND MANUFACTURING COMPANY, LIMITED.
CURRIMBHOY MILLS COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.
DAWN MILLS COMPANY, LIMITED.
DIAMOND SPINNING AND WEAVING COMPANY, LIMITED.
EBRAHIMBHOY PABANEY MILLS COMPANY, LIMITED.
EDWARD SASSOON MILLS, LIMITED.
E. D. SASSOON UNITED MILLS, LIMITED.
ELPHINSTONE SPINNING AND WEAVING MILLS COMPANY, LIMITED.
EMPEROR EDWARD SPINNING AND MANUFACTURING COMPANY LIMITED.
FAZULBHOY MILLS, LIMITED.
FINLAY MILLS, LIMITED.
FRAMJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.
GLOBE MANUFACTURING COMPANY, LIMITED.
GODAVERY VALLEY GINNING AND PRESSING COMPANY; LIMITED
GOKAK MILLS, LIMITED.
HINDOOSTAN SPINNING AND WEAVING MILLS COMPANY, LIMITED.
HUKAMCHAND MILLS, LIMITED.
HYDERABAD (DECCAN) SPINNING AND WEAVING COMPANY, LIMITED.
INDIAN BLEACHING, DYEING AND PRINTING WORKS, LIMITED.
INDIAN MANUFACTURING COMPANY, LIMITED.
INDIAN WOOLLEN MILLS, LIMITED.
INDORE-MALWA UNITED MILLS, LIMITED.
JALGAON MANUFACTURING COMPANY, LIMITED.
JAMSHED MANUFACTURING COMPANY, LIMITED.
JAM SHRI RANJITSINGHJEE SPINNING AND WEAVING MILLS COMPANY, LIMITED.
JIVRAJ BALLOO SPINNING AND WEAVING COMPANY, LIMITED.
JUBILEE MILLS, LIMITED.
KASTOORCHAND MILLS COMPANY, LIMITED.
KHANDEISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.
KHATAU MAKANJI SPINNING AND WEAVING COMPANY, LIMITED.
KILACHAND MILL LIMITED.
KOHINOOR MILLS COMPANY, LIMITED.
LAKSHMI COTTON MANUFACTURING COMPANY, LIMITED.
MADHOWJEE DHARAMSEY MANUFACTURING COMPANY, LIMITED.
MADHOWRAO SCINDIA MILLS, LIMITED.
MADRAS UNITED SPINNING AND WEAVING MILLS COMPANY, LIMITED.
MADURA MILLS COMPANY, LIMITED.
MANOCKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MATHRADAS MILLS, LIMITED.
MEYER SASSOON MILL, LIMITED.
MODEL MILLS (NAGPUR), LIMITED.
MOON MILLS, LIMITED.
MORARJEE GOCULDAS SPINNING AND WEAVING COMPANY, LIMITED.
NEW CHINA MILLS.
NEW CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.
NEW JAMNER GINNING, PRESSING AMD MANUFACTURING COMPANY, LIMITED.
NEW KAISER-I-HIND SPINNING AND WEAVING COMPANY, LIMITED.
NEW PACHORA MANUFACTURING COMPANY, LIMITED.
NICOL MILL.
P. D. PATEL GIN AND PRESS FACTORY.
PARBHANI GINNING AND PRESSING COMPANY, LIMITED.
PEARL MILLS, LIMITED.
PHŒNIX MILLS, LIMITED.
PREMIER MILLS, LIMITED.
PULGAON COTTON SPINNING WEAVING AND MANUFACTURING COMPANY, LIMITED.
RAI BAHADUR BUNSILAL ABIRCHAND SPINNING AND WEAVING MILL.
RAJA BAHADUR MOTILAL PITTY MILLS.
SASSOON AND ALLIANCE SILK MILL COMPANY, LIMITED.
SASSOON SPINNING AND WEAVING COMPANY, LIMITED.
SHOLAPORE SPINNING AND WEAVING COMPANY, LIMITED.
SIR SHAPURJEE BROACHA MILLS, LIMITED.
SRI GUNGAJEE COTTON MILLS COMPANY, LIMITED.
STANDARD MILLS COMPANY, LIMITED.
SVADESHI MILLS COMPANY, LIMITED.
SWAN MILLS, LIMITED.
TATA MILLS, LIMITED.
TINNEVELLY TEXTILES, LIMITED.
TINNEVELLY MILLS LIMITED.
UNION MILLS, LIMITED.
VICTORIA MILLS, LIMITED.
VISHNU COTTON MILL, LIMITED.
WALLACE FLOUR MILL COMPANY.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.

ASSOCIATION'S REPRESENTATIVES

Bombay Legislative Council— C. N. WADIA, ESQ., C.I.E.
City of Bombay Improvement Trust—S. D. SAKLATVALA, ESQ.
Bombay Port Trust—N. B. SAKLATVALA, ESQ., C.I.E.
Victoria Jubilee Technical Institute—JEHANGIR B. PETIT, ESQ.
Bombay Smoke Nuisances Commission—N. B. SAKLATVALA, ESQ., C.I.E., AND W. A. SUTHERLAND, ESQ.
Sydenham College of Commerce Advisory Board—A. GEDDIS, ESQ.
Central Cotton Committee—J. A. KAY, ESQ.
Empire Cotton Growing Corporation—W. H. BRADY, ESQ.
Development of Bombay—Advisory Committee—JEHANGIR B. PETIT, ESQ.
Royal Institute of Science—Advisory Committee—J. A. KAY, ESQ.
League of Nations—Commissions of Enquiry—J. A. KAY, ESQ.

COMMITTEE FOR 1924.

S. D. SAKLATVALA, ESQ., (*Chairman*).
A. GEDDIS, ESQ. (*Deputy Chairman*).
SIR DINSHAW M. PETIT, BART.
THE HON'BLE SIR DINSHAW E. WACHA, KT.
SIR FAZULBHOY CURRIMBHOY, KT., C.B.E.
H. F. COMMISSARIAT, ESQ.
J. A. KAY, ESQ., M.L.C.
H. P. MODY, ESQ.
RATANSI D. MORARJI, ESQ.
LALJI NARANJI, ESQ., M.L.C.
JEHANGIR B. PETIT, ESQ., M.L.C.
MUNMOHANDAS RAMJI, ESQ.
N. B. SAKLATVALA, ESQ., C.I.E.
CAPT. E. V. SASSOON.
H. H. SAWYER, ESQ.
F. F. STILEMAN, ESQ.
F. STONES ESQ., O.B.E.
MADHOWJI D. THACKERSEY, ESQ.
C. N. WADIA, ESQ., C.I.E., M.L.C.
T. WAITS, ESQ.

T. MALONEY, ESQ., *Secretary*.
J. P. WADIA, ESQ., *Asst. Secretary*.

CHAIRMEN AND SECRETARIES OF THE BOMBAY MILLOWNERS' ASSOCIATION.

Chairmen.

H. MAXWELL, 1875, 1876-77, 1877-78.

J. A. FORBES, 1878-79.

SIR DINSHAW MANECKJI PETIT, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85. 1886, 1887, 1888-89, 1889-90, 1891, 1892.

SIR GEORGE COTTON, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

JOHN R. GREAVES, 1899*, 1900*, 1901, 1902.

BOMANJEE DINSHAW PETIT, 1903.

SIR SASSOON J. DAVID, 1904, 1905.

SIR VITHALDAS DAMODHER THACKERSEY, 1906, 1907

SIR FAZULBHOY CURRIMBHOY, 1908.

MANMOHANDAS RAMJEE, 1909.

HERBERT R. GREAVES, 1910.

N. N. WADIA, 1911.

SIR DINSHAW M. PETIT, 1912.

J. F. BRADBURY, 1913.

NAROTTAM MORARJEE, 1914.

JEHANGIR B. PETIT, 1915.

N. B. SAKLATVALLA, 1916.

SIR DINSHAW E. WACHA, 1917.

C. N. WADIA, 1918.

N. G. HUNT, 1919.

RAHIMTOOLA CURRIMBHOY, 1920.

J. A. KAY, 1921, 1922,

CAPT. E. V. SASSOON, 1923.

S. D. SAKLATVALA, 1924.

Secretaries.

JOHN GORDON, 1875-1884.

DAVID WATSON (Acting), 1881-82.

JOHN MARSHALL, 1884-1898.

FREDERICK NOEL-PATON, 1898-1905.

J. B. LESLIE-ROGERS, 1905-1911.

R. E. GREGOR-PEARSE, 1912-1920.

C. B. SAYER, 1921-1924.

T. MALONEY, appointed 1924.

* Part Year.

Bombay Millowners' Association.

Annual General Meeting.

THE ANNUAL GENERAL MEETING of the Members of the Bombay Millowners' Association was held in the rooms of the Association, Graham's Building, on Tuesday, the 26th February, 1924, at 11-30 a.m. (S.T.), to transact the following business :—

1. To receive the report of the Committee for the year 1923.
2. To adopt and confirm, with or without alteration, the new rules for the registration of Trade Marks of the Association's Members, and
3. To elect an Auditor of the Association's Accounts for the year 1924.

Mr. S. D. SAKLATVALA, Deputy Chairman of the Association, presided.

Among those present were :—

His Excellency the Rt. Hon'ble Lt.-Col. Sir Leslie Orme Wilson, G.C.I.E., C.M.G., D.S.O., P.C., Governor of Bombay ; The Hon'ble Mr. Cowasji Jehangir (Jr.), C.I.E., O.B.E., J.P., General Member ; The Hon'ble Khan Bahadur Shaikh Gulam Hidayatallah, B.A., LL.B., J.P., Minister for Local Self-Government ; The Hon'ble Mr. B. V. Jadhav, M.A., Minister for Education ; A. M. Green, Esq., M.A., I.C.S., Collector of Customs, Bombay ; T. W. Johnstone, Esq., M.B.E., A.R.C.Sc., Chief Inspector of Factories ; G. Findlay Shirras, Esq., M.L.C., J.P., Director, Labour Office, Bombay ; R. H. A. Delves, Esq., Chairman, Bombay Improvement Trust Board ; A. J. Turner, Esq., B.Sc., F.I.C., J.P., Secretary and Principal of the Victoria Jubilee Technical Institute ; L. S. Hudson, Esq., Deputy Chairman of the Bombay Chamber of Commerce ; The Hon'ble Mr. P. C. Sethna, B.A., O.B.E., J.P., Deputy Chairman of the Indian Merchants' Chamber ; A. Parry, Esq., Chairman of the Bombay European Textile Association ; Cowasjee D. Panday, Esq., Deputy Chairman of the Bombay Textile and Engineering Association ; V.A. Grantham, Esq., M.L.C., Deputy, Chairman of the Indian Central Cotton Committee ; N.N. Wadia, Esq., C.I.E. ; W.J. Herridge, Esq., Investigator, Labour Office, Bombay ; Ishwardas Laxmidas, Esq., Sheriff of Bombay ; S. N. Pochkhanawalla, Esq., Managing Director, Central Bank of India ; W. Kellinger, Esq., Consul for the United States of America ; Sir Jamsetji Jeejibhoy, Kt. ; Sir Dinshaw M. Petit, Bart., and Jehangir B. Petit, Esq., of the Framjee Petit & Spg. Mfg. Co., Ltd., Manockjee Petit Mfg. Co., Ltd. ; H. M. Mehta, Esq., of the Victoria Mills, Ltd. and Jubilee Mills, Ltd. ; C. N. Wadia, Esq., C.I.E., M.L.C., and H. P. Mody, Esq., of the Century Spg. & Mfg. Co. Ltd. ; Lalji Naranji, Esq., M.L.C., of Jam Shri Ranjitsinghji Spg. & Wvg. Co., Ltd., The Khandeish Spg. & Wvg. Mills Co., Ltd. ; Munmohandas Ramji, Esq., M.L.A. and Madhowjee Damodher Tackersey, Esq., of the Hindoostan Spg. & Wvg. Mills Co., Ltd. ; The Indian Mfg. Co., Ltd. ; Pranjivandas Vussonji, Esq., of the New Kaiser-i-Hind Spg. & Wvg. Co., Ltd., Sir Fazulbhoy Currimbhoy, Kt., C.B.E., and T. Watts, Esq., of the Bradbury Mills, Ltd., The Ceylon Spg. & Wvg. Co., Ltd., The Crescent Mills Co., Ltd., The Currimbhoy Mills Co., Ltd., The Ebrahimbhoy Pabaney Mills Co., Ltd., The Fazulbhoy Mills, Ltd., The Indian Bleaching, Dyeing and Printing Works, Ltd., The Indore Malwa United Mills, Ltd., The Kastoorchand Mills Co., Ltd., The Madhorao Scindia Mills, Ltd., The Mathradas Mills, Ltd., The Premier Mills, Ltd., The Pearl Mills, Ltd. ; H. H. Sawyer, Esq. and S. J. Wood, Esq., of the Sassoon and Alliance Silk Mill Co., Ltd., Sassoon Spg. & Wvg. Co., Ltd.,

and the Union Mills, Ltd.; C. D. Silas, Esq. and F. Stones, Esq., O.B.E., of the Apollo Mills, Ltd., The David Mills, Co., Ltd., the E. D. Sassoon United Mills, Ltd., the Edward Sassoon Mills, Ltd., the Elphinstone Spg. & Wvg. Mills Co., Ltd., The Meyer Sassoon Mills, Ltd., F. F. Stileman, Esq., of the Kohinoor Mills Co., Ltd.; Madhowji D. Thackersey, Esq., of the Crown Spg. & Mfg. Co., Ltd., Western India Spg. & Mfg. Co., Ltd.; J. A. Kay, Esq., M.L.C., J. Tinker, Esq. & T. Bradley, Esq., of the Colaba Land and Mill Co., Ltd., The New City of Bombay Mfg. Co., Ltd., and The New Great Eastern Spg. & Wvg. Co., Ltd.; H.F. Commissariat, Esq., of the Jamshed Mfg. Co., Ltd.; K. C. Dinshaw, Esq., of the Burhanpur Tapti Mills, Ltd.; B. Brown, Esq., of the Finlay Mills, Ltd., and the Swan Mills, Ltd.; D. M. Wadia, Esq., the Alliance Cotton Mfg. Co., Ltd., Jivaraj Balloo Spg. & Wvg. Co., Ltd.; Laxmidas Haridas, Esq., of the Assur Veerjee Mills, Ltd.; D. J. Registrar, Esq., of the Berar Mfg. Co., Ltd., Model Mills, Nagpur, Ltd.; Sorabji Palonji, Esq., of the Birla Mills, Ltd., Gulabchand Devchand, Esq., of the Diamond Spg. & Wvg. Co., Ltd., O. Turton, Esq., of Gokak Mills, Ltd.; Devji Damodhar, Esq., of the Indian Woollen Mills, Ltd., Jalgaum Mfg. Co., Ltd., Madhowji Dharamsi Mfg. Co., Ltd., The New Pachora Mfg. Co., Ltd., Sir Shapurji Broacha Mills, Ltd., Mr. Thakore, of the Kilachand Mills, Ltd.; Narottam Morarjee Esq., Trikamdas D. Morarjee, Esq., and Madhowji D. Morarjee, Esq., of the Morarjee Goculdas Spg. & Wvg. Co., Ltd., The Sholapur Spg. & Wvg. Co., Ltd.; C. B. Sayer, Esq., Secretary; R. Ainscough, Esq., Assistant Secretary, and T. Maloney, Esq., Assistant Secretary on special duty of the Bombay Millowners' Association.

The notice convening the meeting having been read by Mr. T. Maloney, the Assistant Secretary, **Mr. S. D. Saklatvala** in opening the proceedings said:—

YOUR EXCELLENCY AND GENTLEMEN,

In the unavoidable absence of our Chairman I have to-day the honour of moving the adoption of the Association's Annual Report, but before doing so I should like to say how much we appreciate the honour conferred upon us by the presence of Your Excellency.

On this your first official appearance amongst us I wish to tender to you, on behalf of the Bombay Millowners' Association, a most cordial welcome and to say we deeply appreciate the spirit which prompted you to grace this meeting by your presence at what must have been a considerable sacrifice of your valuable time.

Instances have not been wanting since your arrival in Bombay of the deep and genuine interest you are taking in the welfare of the Presidency you have been called upon to govern, and I am sure that I am voicing the feelings of every member of the Bombay Millowners' Association in wishing you complete success in your administration of its multitudinous affairs.

Those matters which in the discretion of your Government are referred to this Association for an expression of opinion, I can assure you, will receive the benefit of dispassionate and considered criticisms, untainted by the least suspicion of partiality, and in those subjects of which my Committee have expert knowledge, we are prepared to offer you the fullest measure of help, and it is in that spirit of service that I, on behalf of this Association and the great industry which it represents, extend to you a most hearty welcome here to-day.

TRADE.

With your leave, Sir, I shall now proceed to give a review of the year under report and dwell on some of the subjects which have occupied the attention of this Committee during the past year. Already last year my predecessor from this place had announced that the position for the year 1923 was "one of some considerable concern." Unfortunately for our industry this has proved true. The year commenced with heavy stocks and a diminishing margin of profits. The depression in the cloth market continued and grew serious, by the end of March, and your Committee resolved to obtain monthly figures of stocks from all members with a view to find out to what extent the stocks of cloth and yarn were mounting up. The situation grew from bad to worse during the following three months and

proposals to go on short time were received from some members. However, in the hope of improvement in the trade, consideration of organised short time was postponed. The stocks began to grow and had it not been for the fact that most mills had accumulated fairly large reserves in the past, it would have been financially impossible to have carried on our business at all. It was apparent that as far as the spinning mills were concerned they could only be worked at a loss whilst weaving concerns were just able to make both ends meet, and it was only those few fortunately placed mills that held large stocks of cheap cotton from the previous year that could hope to make some profit. However, in the beginning of September hopes were revived of a better business on cloth although it was only at the end of October that there were definite signs of a demand from the consuming centres. This demand, although it did not last more than a month, came as a welcome relief and considerably eased the financial side of the situation. With this spurt in the market, after a continued stagnation of nine months, prices also improved. The industry, however, could not reap the full benefit from the rise in prices of cloth as, simultaneously, owing to reports of the smallness of the American crop, cotton prices began to soar up, and, as mentioned in the Report, by the beginning of December there was a jump of 15 cents over July prices with a sympathetic rise in our own cotton. Indeed had it not been for the continued rise in the price of cotton there would have been no chance of higher prices for our goods. Such a state of affairs naturally induced some members of your Association to put forward proposals for a cut in wages, as relief in any other direction was hardly to be expected. Fortunately for labour the improvement in the trade, even at the fag end of the year, enabled your Committee to advise members not to make any reduction in wages. This decision unfortunately in one or two instances forced some of our members to completely close their mills for a short period. It was still felt that any reduction in wages should be brought about only as a last resort. It is not the intention of this Committee to reduce wages to any extent so long as the industry can afford to pay at present rates. The year that has just passed has clearly indicated to us that we are now drawing very close to the pre-war level of profits, and perhaps before normality has established itself our industry may pass through a still more critical time during the current year. Indeed, gentlemen, we are now feeling the effects of the aftermath of war. India can scarcely hope to escape the gloom which seems to have enveloped countries with far greater staying power than India. But the main reasons for this continued depression are, in my opinion, the stringency and uncertainty prevailing in the money market and an inclination on the part of buyers to wait with a view to be able to make better bargains in the future.

Our Labour.

I shall now turn to our relations with labour. On the whole, labour was well satisfied, mainly, I believe because the cost of living had declined and was 18 per cent. below the high level of 1920 and about 6 per cent. below the preceding year, according to the latest statistics from the Labour Office, and neither side had any serious cause of complaint. In the month of July, however, your Committee was obliged to recommend to members the posting of a notice regarding the non-payment of bonus. I think I must here give reasons as to the necessity of putting up this notice at that particular period. Bad trade really commenced about November, 1922, and the question of bonus for 1923 was considered in January and again in February, 1923. The feeling then was, that it would be unfair to issue a notice at that time informing workpeople that no bonus would be paid, as any turn in trade during the middle portion of the year might convert a loss or an insignificant profit into a good profit and thus enable mills to pay the bonus. It was decided to reconsider the question in the middle of the year and it was only the continuance of depression in the cloth market from April to July that ultimately compelled millowners, to put up the notice with regard to the non-payment of the bonus for the year 1923. I do not see how our critics can justifiably take exception to the course adopted. Naturally, the notice gave cause for some dissatisfaction to the workers. But the state of the industry left us no choice. At the time there was some talk of a strike, but in the end wiser counsels prevailed and trouble seemed to have been averted. However, as we all know, the storm broke out at the end of January this year, a storm which we all deplore. Although the present strike was not brought about during the year under review, it is still impossible to overlook it altogether on this occasion. I must, at any rate, deal with the broad aspects of the situation. Our local labour leaders

have expressed themselves very freely on the matter. From the speeches and interviews given in the press the main contentions seem to be as follows :—

(1) That the bonus being an annual payment, a year's notice should have been given if it was to be stopped.

(2) That bonus being only deferred wages the millowners have no right to stop such wages.

(3) That it was a mistake on the part of the owners to have started paying bonus at all.[6]

As regards the first point I have already explained to you that it was in the interest of the men themselves that no action was taken in January, 1923. The next contention will, I think, not be accepted even by those unconnected with the industry. It is absurd to put such an interpretation on the word bonus. Besides, as already pointed out by us, in the year 1920 after the general strike the men were taken in on definite conditions, one of them being that bonus would be paid when profits allowed and as a matter of goodwill, but that no guarantee could be given about its continuance from year to year. During this strike the men had made 15 definite demands, and an answer was categorically given to each demand. Notices in very large print, both in English and Marathi, were put up in prominent places at all mills. Five thousand copies of the notice were distributed among members and non-members, and it is idle to contend that such notices could have passed unobserved. The third point has been emphasised by Mr. Joshi who forgets that it was labour leaders themselves who had urged the payment of a bonus when profits were obviously large. We have also got to consider whether the profits from the industry as a whole during 1923 have been large enough to allow of the payment of the bonus amounting to about Rs. 60 lakhs. Just as Capital does not dream of realizing profits on the past scale, so Labour must realise that it will have to give up something. It is up to those who preseume to lead labour to put the position fairly and correctly before the workmen instead of filling them with false hopes. We have done, and I assure you, Sir, we shall continue to do, all we can to help labour to maintain its position in spite of extreme difficulties. In spite of the fact that a few mills have been actually working at a loss we have made no reduction in wages yet, although the Millowners in Ahmedabad succeeded in doing so.

Before I finish this subject I think it is my duty to bring to your notice a very important point in connection with our strikes mentioned by the *Times of India*. In its issue dated 31st January the editor drew our attention to the fact that the health of the city would be endangered because the mill operatives were debarred from the use of sanitary conveniences at the mills during the period of strike. This is certainly an alarming state of affairs. I am not disposed to quarrel with the view put forward that the Millowners should open their mills through this consideration, irrespective of the merits of their own case, but I do wish to point out that such a state of affairs should not be permitted to exist. It is certainly wrong that these men who are also tax-payers should be left to the mercy of the owners in this direction. Labour strikes are by no means peculiar to Bombay. Indeed we get fewer strikes than many industrial centres. A situation might arise when through no choice either of the Millowners or of the men the mills might have to close down for a length of time. It is not only within the range of possibility but is highly probable that in the near future owing to a world shortage of raw materials our mills may have to shut down. In such an event there could be no question of blaming one side or the other. It is, therefore, imperatively necessary that proper sanitary arrangements should be provided at the dwelling houses of our workmen. Unless the *Times* has greatly exaggerated the matter, and I have no reason to believe it has done so, present arrangements are extremely inadequate. The authorities responsible for the health of the city had this matter brought home to them vividly in 1919. After a lapse of over four years conditions do not seem to have improved appreciably. Government, I am aware, are providing sanitary chawls for our working population and I hope the municipality will not fail in its duty. Only recently we were informed that the municipality had made special efforts and had, no doubt, successfully coped with the situation, but measures of a more permanent character are called for. The strike will have produced some good result if it serves to bring about better sanitary provisions for the working class dwellings in the near future.

This Committee has every desire not only to take up a fair but a sympathetic attitude towards Labour. We fully realize our responsibility in this connection but I cannot help mentioning that oftener than not enormous difficulties are placed in our way by an unreasonable attitude taken up by some labour leaders who seem always to maintain that owners are always in the wrong and the men invariably right. I would also like to make it clear once for all that we do not object to outside intervention on behalf of Labour. We are aware how very ignorant our workpeople are and it is necessary that some people should work on their behalf but we demand that those who presume to lead Labour should not be unfair to us. Indeed, we would welcome a labour organization properly led. During the present strike it was apparent that there was a diversity amongst labour leaders themselves some asking the men to keep firm, others advising them to resume work. If the mill operatives of Bombay were organised in a properly constituted Union and had their accredited representatives, who could speak with authority for the members of the Union, who in their turn would loyally carry out any arrangements made between Millowners and their representatives, the possibility of strikes could be diminished to some extent, and when a strike did occur, the position of both employers and employees would be understood more quickly than now.

It is also claimed that Labour has not received sufficient advantages from the high profits made by our mills in the past. A mere comparison between increases of profits and advances in wages so often put before the public cannot convey an adequate idea of the extent to which Labour has benefitted. It must not be forgotten that our men are now working, or at any rate, are supposed to work, for 10 hours compared to 12 hours in the past and are producing less than before. We have also provided amenities, such as medical aid, cheap housing accommodation wherever possible, and cheap grain shops, which did not exist before. It is the complaint of middle class people that our workers can afford to pay more for foodstuffs than they can, and, consequently prevent a fall in prices of foodstuffs. Whatever be the case, we have certainly endeavoured to improve the conditions of our workpeople. I might also refer to various welfare schemes undertaken by some millowners, which I can assure you, gentlemen, from my personal experience at our own mills, have not been undertaken in any grudging manner. The amount spent by a few owners alone during recent years runs not into thousands but lakhs of rupees. It might be contended that it is our duty to take up this work, but let the public judge whether there can be any better instance of that broad-minded sympathy which some owners at any rate have towards their workers than the fact that this large amount was practically placed at the disposal of Mr. Joshi, a labour leader, to spend at his discretion for the benefit and welfare of the workers concerned. The members of the Social Service League, I must say, have rendered us great assistance in carrying out welfare work at the mills. Our greatest obstacle is, of course, the total illiteracy of our men and it is difficult to do more for our workers till education has spread further amongst our masses. May I, then, from this place, make an earnest appeal to our labour leaders to give a moment's thought to our difficulties, which are no less than theirs, and to our responsibilities in all directions which are far greater than theirs?

The Burden of Taxation.

When our industry is in the condition described above it is natural that we should turn our serious attention to reducing our burdens as much as possible. The time has now arrived when we can ill-afford to pay heavy taxes which have been enhanced all round in recent years, but more especially on mill stores. The enhancement would not have touched us so heavily but for the fact that we have now to pay additional taxes such as Town Duty and Cotton Cess on cotton bales. The Municipality has recently increased the property tax by 25 per cent. and water tax from 7½ to 12 annas. The Municipality, as mentioned in our report, has recently prepared a schedule of Town Duties wherein it is proposed to tax all important items in use by the mills, such as coal, oil, metals and this proposal, if carried out, would impose an additional burden of 8 to 10 lakhs per year on our industry. Your Committee are fully alive to the need of making representations in the proper quarters, and this will be done during the current year. Indeed an initial step has already been taken in this direction. But, gentlemen, as you are aware, the most irksome tax that is still with us is the Excise Duty. This duty, in addition to the taxes mentioned above, is now pressing heavily on our industry. After the promise made by the Government of Lord Hardinge

that the duty would be removed at the earliest opportunity we have a right to expect that the Government of India will take this matter seriously into consideration. The reasons advanced both for the imposition and retention of this duty have varied from time to time to suit the political needs of the moment. I shall not weary you with details but suffice it to say your Committee have prepared a weighty representation on the subject which, I trust, will not only meet with your approval but will also appeal to our friends in the Legislative Assembly. Unfortunately, mainly owing to the undreamt of profits made during abnormal times, an impression has got abroad that almost anything can be got out of the Bombay Millowners. Let those who hold this view look up the history of our industry from 1900 to 1914 and they will soon be disillusioned. Too much is made of the large Reserve Funds which we have accumulated. We have certainly fortified our position, but it must not be forgotten that we shall now have to pay for our machinery and spare parts at least twice as much as we did before. During the war years, repairs and renewals could not be carried out and our machinery has considerably depreciated and large amounts will have to be spent to put it in an efficient state again. The mill industry of Bombay not only keeps employed 1,50,000 persons and maintains their families in their villages but spells prosperity for the country as a whole, and it would not only be a pity but a disaster if that industry was crippled through an endeavour to get more out of it than it could reasonably bear.

East India Cotton Association.

I may now refer to another subject in which we are all interested—the control of the cotton trade by the East India Cotton Association. As you are aware from the very beginning we had pressed for a reduction in the number of hedge contracts but provisionally had agreed to five contracts, with not more than four in operation at a time. Subsequent events have fully justified our contention. This matter is still under discussion and your representatives on the Board have by no means lost sight of it. It was found that before the trade could be induced to accept two or three contracts it would be necessary to establish a basic principle on which the entire classification of Indian Cotton might be framed. The crisis which prevailed recently in the cotton market has also made it clear that other reforms are very much needed if the East India Cotton Association is to perform its work in an efficient manner. Some excellent suggestions were made by Mr. Grantham at the annual meeting of the Association and your Committee will consider the whole subject in light of these suggestions during the current year. I am aware age-long practices cannot be swept away in a day, but it is now time that more strenuous efforts were made to bring about certain reforms.

Central Cotton Committee.

As regards the work that is being performed by the Central Cotton Committee I cannot speak too highly. The various research schemes and other measures will in due course bring about an improvement in the quality of our cotton which will be of immense benefit to our agriculturists. The establishment of a Technological Laboratory and an Experimental Spinning Plant is an event of the highest importance to the cotton trade. There is no doubt that with the improved quality of Indian Cotton and the reduced American crop our cotton will be much more in demand by Lancashire and the Continent, and we shall have to face greater competition in the purchase of our raw material, but any step which will bring more wealth to the agriculturist is to be warmly welcomed. As your representative on this Committee, in absence of Mr. Kay, I was obliged to differ only on one point, namely, the tendency to try to deal with ordinary trade abuses by means of legislation. In the opinion of your Committee, such grandmotherly legislation is likely to defeat its own object and might be looked upon as unnecessary interference in matters which had best be settled by the various sections of the trade concerned. I would suggest that instead of diverting their efforts towards making men honest by means of legislation the Central Cotton Committee should devise a scheme of giving credit to the agriculturists at the time when it would be most useful to them. In conjunction with the Government Agricultural Departments they might also with advantage take up the question of distribution of pure seeds or seeds suitable to particular districts. These, of course, are merely suggestions and it is a matter of opinion as to what particular steps should be taken first, but I repeat that the

work of the Central Cotton Committee is in my opinion most excellent and deserving of our support.

Stock Exchange Inquiry.

Before I turn to the internal affairs of this Association I must express on behalf of the Association our appreciation of the step taken by the Government of Bombay with regard to our Stock Exchange. I have no doubt the inquiry was most opportune and am confident will lead to improvements in the methods obtaining at present regarding transaction of business on the Exchange. The evidence prepared by us will be found in the report and will, I trust, meet with your approval.

Domestic Affairs.

When reviewing our domestic affairs it is pleasant to find that our financial position is sound, and that the membership of the Association was maintained at the same level as the previous year. During the year our Trade Mark Register has been completely revised and this will minimize the chances of dispute amongst members as to the use of particular tickets. The rules regarding the registration of Trade Marks have also been revised and will be now placed before you for confirmation. As you are aware, an attempt has also been made to evolve a standardized Contract Form which can be used by all mills in their dealings with local merchants, and I trust this will meet with your acceptance. Your Committee felt it was necessary to take up the question of arbitration also and rules have been framed which will be submitted to you for approval. Another item of great interest is a scheme of Mutual Insurance in connection with the Workmen's Compensation Act, which is being prepared by a sub-committee of your Association. You will admit it is in the interest of all members to combine and give your support if our scheme is found favourable. The Rules under the Factory Act as well as the New Boiler Rules have claimed a great amount of attention on the part of your Committee. In this connection, on your behalf, I must convey my special thanks to Mr. Bell, the Director of Industries, for the extremely fair-minded manner in which he met us regarding exemptions under the Act and cognate matters.

Reorganization of the Association.

But, perhaps, the most important event of the year is the contemplated reorganization of the Association. The engagement of Mr. Maloney in March, 1923, as Assistant Secretary of the Association marked a definite change in the arrangements which had previously existed with reference to the Secretarial work of the Association. The new arrangement was found necessary owing to the great increase both in volume and importance of the Association's activities and when Mr. Maloney's appointment was made it was also indicated that if the work of the Association continued to increase upon a scale commensurate with the development and progress of the industry it might be necessary at a later date to effect a complete separation of the office organization of the Association from that of the Chamber of Commerce.

In September last the Chamber submitted a proposal for a change in the financial arrangements agreed upon in March last, to which the Committee were unable to agree. An alternative proposal made by the Association for the employment of a separate office staff the expense of which would be borne by the Association was unacceptable to the Committee of the Chamber. The only alternative appears to me to be one of complete separation from the Chamber and the establishment of a separate office organization, and this is being seriously considered by your Committee. I can assure you, gentlemen, that if the decision to separate is eventually arrived at, it will be made with the greatest reluctance. On behalf of the Association I should like on the present occasion to place on record our very deep appreciation of the services rendered to the Association by the Chamber in the past, and more especially by its Secretaries, who have always been gentlemen of exceptional abilities, whose labours on behalf of the Association have contributed in no little degree to the successful growth of the Association from very small beginnings to the high position which it now holds as one of the most important Associations in India to-day.

Of course, our separation, if it takes place, will in no way impair the close and cordial relations which have always existed between the Chamber and the Association to our mutual advantage.

I must here also on behalf of your Chairman express my thanks to the various sub-committees, members of which have freely given us their expert advice on important matters. Our thanks are also due to our staff who have loyally carried out what must have been an onerous duty, and to none more so than to our Assistant Secretary, Mr. Maloney. Last year at the annual meeting my friend Mr. Wadia had congratulated us on the appointment of Mr. Maloney and evidently Mr. Wadia knew what he was talking about. Mr. Maloney has carried out his duties in a quiet and unostentatious but very efficient manner.

Conclusion.

Gentlemen, I cannot close without a word of thanks to all our Members who have done me the honour of appointing me to the chair for the current year. I am aware my election to the chair is perhaps more in the nature of a compliment paid to the firm to which I have the privilege to belong than to anything else. When I turn to the list of eminent persons who have occupied the chair in the past I cannot but feel that the responsibility I have undertaken is a heavy one. But, at the same time, I know I can count on the co-operation of the entire Committee and I am confident that will be given in unstinted measure. On my part I can say with equal confidence that the will to work for the welfare of this Association will not be wanting. One fact in particular fills me with hope and encouragement for the future. The most pleasing features of the work of the Association during recent years has been the spirt of *espirit de corps* shown by all Members, Indian and Non-Indian. No matter what questions have been under discussion, relations have been most excellent and, while on some questions differences of opinion have necessarily existed, in no instance has the division ever been one of race. This, at the present time, is particularly noteworthy and gratifying, and forms an example which might be followed with advantage in business and other relationships where Indians and Englishmen meet on a common footing.

I might on this occasion also make a special appeal to those firms who are still outside the Association to join and give us the benefit of their advice and help. The days of isolation are past and a strong combination alone can have a chance of success. There are yet many things to be done so that our industry may continue to prosper, such as exploitation of new markets and such work can only be accomplished through an organization that claims as its members all connected with the industry. It must be our common endeavour to see that our Association grows in power, prestige and public estimation from year to year.

With these remarks, Sir, I beg to move that the Annual Report for the year 1923 be and is hereby adopted.

TAXATION.

Mr. C. N. Wadia, C.I.E., in seconding the adoption of the report said:—In rising to second the adoption of the report for the year 1923 I have little or nothing left to say after the very able and comprehensive survey made by our Chairman on our trade and prospects. There is one thing only that the Chairman seems to have left to me to draw your attention to and that is the enormous contributions we make to the Government in the shape of taxation. The Government, in fact, is a partner in each of our concerns, and at the present moment probably the predominant partner. It therefore behoves Government, if it is not its purpose to kill the goose that lays the golden egg in the shape of over 2 crores of contribution to its revenues, that it should not imitate the grinding methods of the local marwari but in settling its taxes impose them in a broad spirit of impartiality. Indeed the time has now arrived for a reduction, if not a total extinction, of the iniquitous and universally hated Excise Duties. Lord Hardinge, the ex-Viceroy, declared in 1916 that as soon as funds permitted they would be abolished. We are beginning to despair that the revenues of India will ever permit of this being done, but as least we have strong grounds for hoping and believing that some mitigation is due to us. Our profits have vanished and in spite of the strike which has now lasted for nearly a month there has been little or no movement in the off-take of

goods, and we are still saddled with large stocks towards the financing of which the Government does not contribute one anna, whilst as soon as they are issued from the mills they are at once liable to heavy taxation. Further this taxation is inequitable and its extraction on Ahmedabad and Cawnpore Mills values is unfair. The intention of the Legislature was that the taxation should be on mean values. Government, if they do not extract taxation on maximum values, at any rate collect it on far higher values than the Cawnpore and Ahmedabad goods fetch. The method of collecting this excise is also open to serious objection. I will not dilate on this point, as Government are fully aware of it, and I have reason to believe, are taking early steps to remedy the grievances and the abuses to which it is liable. I think the collection of the whole of the excise and the customs duties on cotton cloth and yarn should be placed under an independent department with a proper testing house attached to it. If such a course were adopted and a scientific tariff substituted it might get over a good many objections against the present procedure. With these words I have the honour to second the adoption of the report.

INTERNATIONAL LABOUR OFFICE.

Mr. J. A. Kay, M.L.C., in rising to support the resolution said :—

YOUR EXCELLENCY, MR. CHAIRMAN AND GENTLEMEN,

May I add my " quota " to what has already been said in our appreciation of His Excellency's presence here to-day. It is still another further indication of his great desire to meet and know the people irrespective of their special interests—of this great city and of this important Presidency.

I do not, Sir, propose to touch upon the work of the Association for last year as this has been very fully reviewed by the Chairman, but I would like to take this opportunity of drawing the attention of our members, and also other employers of labour to the work of the International Labour Office.

Part 13 of the Treaty of Versailles of 1919—to which this country is a party—lays down the reasons for establishing the International Labour Office, and deals specifically with its objects and scope, therefore so long as the League of Nations exists then so long will the International Labour Office continue to play an all-important part in international abour legislation.

Briefly the process is, that broad principles of universal labour questions are decided upon by a Governing Body and then submitted to a General Conference comprised of representatives of the various Governments, employers, and labour of such countries. Draft Conventions or Recommendations are decided upon by these General Conferences and are then sent back to the various States for ratification or acceptance.

It may be asked what work has the International Office done up to now. This—since the office was inaugurated—according to the last Directors' Report, 109 ratifications have either been communicated or authorised, which, considering the political and fiscal changes in many countries consequent upon the war may be considered as satisfactory progress. The office claims amongst other things to have been instrumental in bringing about improvements in labour legislation in this country, but I think considerable credit must go to our own Government for this, and also a little to the goodwill of employers, a combination of forces which has enabled this country to put into force during the last three years more forward labour legislation than any other country.

What I want to impress upon you to-day, gentlemen, is the importance of watching for the application of conventions. The Labour Office cannot go much further than getting conventions ratified. It is then for the individual States to see that they are applied. Obviously, if enlightened countries give immediate effect to Draft Conventions whilst others who have agreed fail to ratify these, the result is that competition re-acts unfairly on those countries who have introduced forward labour legislation.

As an example let me give the case of the all important question of hours of work. At the Washington Conference of 1919 the principle of a 48-hour week for Western Countries and 60-hour week for Eastern Countries was accepted. Since that time 13 countries only, including India, have applied this convention, whilst 14 countries are still either drafting or preparing legislation. I could give other examples but, I think, this will illustrate the importance of our watching and following up through our own Government or any other channels the work of the International Labour Office.

Here, Sir, is work for the Association of Employers in India suggested some few years ago and I trust this and other labour questions of our own will now help to bring such an Association into being.

With these remarks, Sir, I beg to support the resolution now before the meeting.

The report was then adopted.

HIS EXCELLENCY'S SPEECH.

His Excellency the Governor, who was enthusiastically received, said :—

MR. CHAIRMAN AND GENTLEMEN,

I am grateful to you for giving me the opportunity of being present at the Annual Genera Meeting of the Millowners' Association, and I thank you most sincerely for your most cordial welcome and for the good wishes which you have so kindly expressed to me when moving the adoption of the annual report.

I welcome the opportunity of being here, for perhaps you may remember that, in the course of the first speech I made on my arrival in Bombay, when thanking the Municipality for their cordial offer of co-operation, I assured them, as I assure you now, that I am keenly convinced of the importance to any administration of maintaining the closest and most friendly relations with all the commercial interests of Bombay.

Your Association represents the premier industry of this Presidency, the importance of which can best perhaps be realised by the fact that the paid-up capital of the Cotton Mills in the City and Island alone amounts to 20 crores, while the workers' wages bill for last year is estimated to have amounted to Rs. 7,61,00,000. Your industry naturally brings a great access of wealth to Bombay and its importance to India can be best gauged from the fact that the production of Indian Mills is almost entirely consumed in India, for the whole of the exports abroad to the various countries only amounted to 10 per cent. of the total production in 1923.

I have listened with the greatest interest, Sir, to your speech, and I must say that my feelings have been tinged with some regret at the rather pessimistic view which you have taken. I realise, however, that you are speaking from the point of view of the Cotton Mill industry alone, and undoubtedly that industry is feeling the effects of the depression which has followed on the enormous boom which was experienced during the years 1919 to 1921.

As you have indicated in your speech, the prosperity of the industry must depend on the next American crop of raw cotton being a good one, and if this is so, an industry which is in such a strong position as yours, as regards its reserves, cannot fail to prosper. Unfortunately the world's cotton crop in 1922-23 was only 69 per cent. of that in 1914, while the American crop was only just over 10 million bales as compared with 16¾ million bales in 1914-15. The consequence is that prices of raw cotton have soared to a great height in Bombay, and this is natural, as India could not hope to escape the effects of the economic solidarity which binds her to the outside world.

Before I came out here I had the opportunity of visiting Manchester on more than one occasion and of discussing this question with those in Manchester who are suffering from the same economic disturbances as you are, and it is an undoubted fact that the general position of the raw cotton supply and consumption is one which must command more attention than ever. I have read a most interesting article in the *Statist* of the 26th of January this year, which I think is well worth mentioning to you. I will not quote it at length, but it deals with the yield per unit of the cotton crop in the Southern States of America ; it deals with the cost of the production of cotton in the Cotton Belt of North America ; it deals with the Egyptian crop, with the Indian crop, and shows that the area under cotton in India is 60 per cent. of the United States, but that the Indian yield per unit is the lowest of any of the important cotton centres of the world.

I have every hope that in the future, India, with the help of the great irrigation schemes now under construction, will not only increase her output very largely, but will also add considerably to her yield per unit.

Generally I must say that I do not share with what I have termed the rather pessimistic view of your Chairman. With the general trade improvement throughout the world, the cotton industry must benefit. 1921 was a period following the bursting of the boom, 1922 was a period of minor adjustments, 1923 witnessed the first definite steps towards recovery and was a period of slow but continuous progression, and it is very satisfactory to realise from a speech made by the Chairman of the Westminster Bank last month that Great Britain has again taken her place as a lending nation and the London market is now best for a foreign borrower. There are many facts which I could, with sufficient time, quote to you and which I feel sure would prove that after several years of great depression, we are entitled to look forward with a definite feeling of confidence and of hope to the coming years.

It is needless for me to say that I have listened to your remarks on the relations of your Association with labour with the deepest possible interest. Your minds, as well as mine, have been filled during the past few weeks with the thought of the strike, and, through all this time, I have been more anxious, as I cannot help feeling a greater responsibility towards the men and women out of work than one would feel if one were dealing with an industrial disagreement in the West. Here the workers are practically unorganised, and although I have made every possible enquiry, I am afraid that it is a fact that there is no man or body of men who is entitled to speak for the mill operatives as a whole.

As I have already told the representatives of your Association, I view with grave apprehension a similar progress in this industrial dispute to that which has occurred on previous occasions when nothing was done on either side until riots, bloodshed or danger to the health of the community made necessary the intervention of Government. Up to the present I am glad to say, and I feel sure that you will agree with me, that the behaviour of the men out of work has been exemplary. But the time must come, if matters continued as they are, when hunger might cause some looting and possibly riots, or the health of the city may be endangered. I accordingly stated in my speech when opening the Legislative Council that Government proposed to set up a Committee of Enquiry, as it seemed to me that this was the least, and, at the same time the most, under the circumstances, Government could or ought to do. There are certain facts in the dispute which you, Sir, have dealt with in your speech, and, as you have stated yourself, one of the questions to be resolved is with regard to the profit of the industry being large enough, or not large enough, to allow of the payment of bonus.

This is a question which obviously no one can decide without knowing the facts, and this is one of the questions which has been put before the Committee to report on. I am sure that you would not expect me to deal with any arguments on this question of bonus, and it would, of course, be most improper for me to do so. I am fully aware, as you tell me, that your Committee have every desire not only to take up a fair, but a very sympathetic, attitude towards labour. While realising the difficulties with which you have to contend, I am certain that, on your side, you will make that allowance to all your workpeople who have not the advantages either as regards literacy, organisation or experience which are possessed by the workpeople in the West.

I can assure you that I should welcome as heartily as you a labour organisation properly led, and I know that you will give every assistance in your power, and, in fact, in some cases have done so, to organise the mill operatives into a properly constituted union, so that you could discuss all important questions with their accredited representatives, knowing that any agreement made with them would be loyally carried out by those for whom they were speaking.

I hope that I can rely on the earnest and whole-hearted support of every member of this Association to bring this unfortunate strike to an early conclusion. I have seen your Committee, as you are aware, more than once. I have seen representatives of the men whenever they have asked to see me. I am as fully aware of all the facts in dispute as it is possible for me to be and with a willingness on your part which naturally exists to end the dispute, and with the desire on the part of the great majority of the men which I know is there to re-start work, I would urge very strongly a further effort on both sides to bring the matter to a satisfactory conclusion, realising as I do, and as you must do, the possible consequences of a prolongation of the strike.

In the speech which you have just delivered, Sir, you have mentioned many matters of great importance, and I have attempted to deal with some of the points which you have mentioned. If, however, I were to start on a discussion on Excise Duty, a subject as engrossing in interest to Manchester as it is to you-a subject which has sent more deputations of Memebers of Parliament to interview the Secretary of State than perhaps any other—I should not only detain you at inordinate length, but I should undoubtedly be unable to deal properly in a speech of this description with a subject of such keen controversy. Before I left England I was honoured by an invitation from the Manchester Chamber of Commerce to address the members. You will understand that the task was by no means an easy one, and I sincerely hope that any members of the Association going to England will visit that centre of the cotton industry and explain the Indian position, which I am quite sure is not properly appreciated there.

I must say just one word on the subject of the Stock Exchange Enquiry to which you have referred. In the first place, I should like to express the sincere gratitude of Government to Sir Wilfred Atlay and his colleagues who devoted so much time and care to a most thorough investigation of a very difficult problem.

With regard to the report, this will be published immediately, and it would have been published before had it not been for the fact that the minority report has only been received within the last few days. I do not think it would be advisable for me at this juncture to comment on the report until the public generally have had an opportunity of studying it.

With regard to the domestic affairs of your Association to which you, Sir, have alluded, I can naturally make no comment except that perhaps you will allow me to endorse the remarks you have made in regard to your Assistant Secretary, Mr. Maloney, of whose ability and efficiency I have had some personal experience, and the Association would perhaps allow me to say that they are fortunate indeed in securing his services.

May I, Sir, in conclusion offer you my sincere congratulations on your appointment to the Chair of this important Association. The responsibility of the post which you occupy is a heavy one, but I feel sure that you will maintain that *esprit de corps* between Indians and non-Indans which is indeed noteworthy to-day and could be followed with great advantage in other relationships. In the words which you have used in this connection you have struck the key-note by which we can only hope to find a solution of the many complex problems which confront us. Indians and Europeans living and working together in India must have for their one object the prosperity of India and of the millions who inhabit this great country, and I in all sincerity, hope that during your term of office, your Association will grow in power, using that power, as you will, to the benefit of this important industry on which the welfare of Bombay depends to so great an extent. Gentlemen, I thank you very sincerely for asking me to be present to-day.

A vote of thanks to HIS EXCELLENCY for gracing the occasion by his presence, proposed by **Sir D. M. Petit, Bart.** and seconded by **Mr. H. H. Sawyer,** was then carried with acclamation.

Mr. Munmohandas Ramjee, proposed, **Mr. Jehangir B. Petit** seconded and it was resolved

"That the revised Trade Mark rules of the Association be adopted and confirmed."

Mr. F. Stones, O.B.E., proposed, **Mr. Lalji Naranji** seconded and it was resolved "That the following donations be paid out of the funds of the Association :—

	Rs.
The Victoria Jubilee Technical Institute	2,000
The Sydenham College of Commerce and Economics	1,000
The Police Comforts Fund	1,000
The Sir J. J. Hospital Nursing Association Fund	750
The Goculdas Tejpal Hospital Nursing Association Fund . . .	250
The Bombay Textile and Engineering Association	250
The Adams Wylie Memorial Hospital	250
The Society for the Promotion of Education Among the Masses . .	250

Mr. H. P. Mody proposed, **Mr. F. F. Stileman** seconded and it was agreed.
"That Messrs. A. F. Ferguson & Co., be re-elected Auditors of the Association's Accounts for the year 1924 on the remuneration hitherto paid to them."

Mr. J. B. Petit then proposed a vote of thanks to the Chairman for his able conduct of the Association's affairs during the year.

The proposition was carried with acclamation and the proceedings then terminated.

Bombay Millowners' Association.

REPORT OF THE YEAR 1923.

REPORT

OF THE COMMITTEE OF THE

BOMBAY MILLOWNERS' ASSOCIATION

For the period 1st January to 31st December 1923.

INTRODUCTION.

As was anticipated in the last report, the year 1923 has not been a favourable one for the Mill industry, and if the conditions prevailing at the end of the year do not materially improve, it appears that the industry must prepare itself to pass through still more critical times.

The year under report was marked by spasmodic fluctuations in the prices of both the raw material and the finished article making the outlook for the Mills at times very uncertain. While at one period cotton rates seemed to favour the Mills, there was an absolute cessation of demand for cloth, and when enquiries for cloth were forthcoming, the prices of cotton ruled so high as not only to leave no margin, but to involve a positive loss to the manufacturer. The depression in the cloth market, which was noticeable at the end of the previous year, continued for a long time into the year under report, necessitating a steady fall in rates. Thus the price for standard longcloth which was Rs. 1-7-0 per lb. in January had to be gradually brought down to Rs. 1-4-0 in August. Stocks also began gradually to accumulate and month after month passed by, without any re-appearance of the demand—always expected and always put off. The position became so serious that in April the Association thought it necessary to call for returns from the members showing the stocks held by them with a view to consider the advisability of curtailing production. Fortunately the actual stock position thus revealed did not call for any drastic measures to be taken immediately. The increase in stocks was temporarily checked by the long-continued strike of the mill-hands in Ahmedabad. About the second half of August there was a temporary spurt which enabled some of the mills that benefited by it to get rid of a part of their accumulated stocks, but it was not till the end of October that there was a general and continuous demand. This continued till about the middle of November and enabled the Mills in general to clear old stocks and effect forward sales at increasing rates, the nett effect being that standard longcloth was again quoted at Rs. 1-8-0 per lb. This state of affairs lasted till about the middle of December since when there has been again a marked falling off in both the retail and wholesale demand. This is to be attributed mainly to the excessively high price of Indian cotton, in sympathy with American, and the consequent hesitation on the part of merchants and middlemen to commit themselves at the present level lest a sudden fall in the raw material should send down the cloth market precipitately, and also the great stringency in the money market which has made itself felt

earlier than usual. The outlook for the Mill industry just at present, therefore, is none too bright.

In the Yarn trade too the year was for the greater part extremely disappointing. Ordinary 10s were quoted round 11 annas in the beginning of the year but the big rise in cotton in the early part of the year had very little effect on yarn prices as the demand kept very poor and stocks accumulated. About the middle of September the shortage created by the disaster in Japan began to make itself felt and there was brisker enquiry and some rise in prices. Later on as cotton advanced by leaps and bounds up-country dealers began to have increasing confidence and commenced buying on a large scale. This practically cleared the market of all accumulated stocks by the middle of September. Prices at the close of the year were about 14½ annas to 15 annas for ordinary 10s and about ¾ annas higher for 12s with moderate business and a good undertone.

In the Cotton market the year opened with March New York at 26.55 cents and April-May Broach at Rs. 482. Prices showed an advancing tendency touching in the beginning of March 31.27 cents and Rs. 575 respectively. A sharp decline followed and at the end of the same month Broach went down to Rs. 503. During the next two months the position remained uncertain, but ultimately with the talk of a big acreage in America and favourable weather, American, early in August, declined to about 22 cents for October delivery. The local market being for old cotton kept comparatively steadier and ultimately closed at Rs. 490 for July/August, while New Broach for April/May 1924 was quoted at about Rs. 450.

Later a sudden reversal of feeling occurred in America based on reports of unfavourable weather and this was succeeded by a series of unfavourable happenings throughout the rest of the season, the worst part coming after the final Bureau Report in October with the result that by the beginning of December, January Futures in New York were quoted at 36.45, a jump of 15 cents from the level reached six months earlier. This led to enormous orders from Lancashire and the Continent for good Indian cotton and prices here first rose slowly to Rs. 600 and then very rapidly to near Rs. 700. Owing to favourable reports concerning the Indian crop, there was an inclination to sell at anything over Rs. 550. There were consequently very heavy sales by the Bazaar and as with every advance in price immense amounts had to be found at the fortnightly settlements, the resources of the Bazaar were strained almost to breaking point. For a few days the situation was critical and the Board of the East India Cotton Association agreed to extend the time for the last November settlement and ordered that settlement might be carried out on the basis of Rs. 650. Later on a suspension of all new business up to 31st December was ordered. About the middle of December there was a sudden break in New York to under 33 cents, the position gradually eased and what at one time appeared to be the beginning of a very serious crisis in the trade was averted. The year closed with New York at 35.60 cents for March, and Broach at Rs. 662 for April/May.

Exchange opened in January at 1/4 $\frac{1}{16}$, and continued steady with slight fluctuations up to September, when it began to rise gradually, and reached 1/5¼ in the closing week of December,

COTTON CROP, 1923-24.

The **total area** in all territories reported on is now computed at **22,941,000 acres,** which marks a net increase of **1,149,000 acres** or **5 per cent.** on **21,792,000 acres** (revised figures) at this time last year.

The **total estimated outturn** is **5,042,000 bales** of **400 lbs.** each as against **5,075,000 bales** (revised figures) for last year, representing a decrease of **33,000 bales** or **1 per cent.**

The following statement (taken from the *Indian Trade Journal*) compares the figures for the last two years (figures are in thousands of bales of 400 lbs. each :—

APPROXIMATE CROP.

	YEAR ENDING 31ST AUGUST.	
	1923.	1922.
Exports to United Kingdom	223	67
„ to Continent	501	325
„ to Far East	2,135	2,197
„ to Other Countries	614	581
Total	3,473	3,170
Home Consumption—		
Mills	2,109	2,159
Extra Factory or Local	750	750
Total	2,859	2,909
Grand Total	6,332	6,079
Less Imports	62	107
Approximate Crop	6,270	5,972
Estimated in forecast	5,075	4,485
Excess (+) or deficit (—)	+1,195	+1,487
(Neglecting 'carry over')	or 23·5 per cent.	or 33·2 per cent.

YARN PRODUCTION.

The quantity of Yarn produced in India during the official year 1922-23 amounted to **705,848,243 lbs.** as against **693,462,999 lbs.** during the previous 12 months or an increase of **12,385,244 lbs.** or **1·78 per cent.** Of this amount **361,790,108 lbs.** were consumed in the production of **405,204,922 lbs.** cloth and **5,6861,490 lbs.** were exported to Foreign Countries.

YARN EXPORTS.

Exports of Indian Yarn from India to Foreign Countries during the official year 1922-23 amounted to **56,861,490 lbs.** as against **81,033,404 lbs.** in 1921-22, showing a decrease of **24,171,914 lbs.** or **29·82 per cent.** The quantity exported during the first 9 months of the official year **1923-24** amounted to **33,602,692 lbs.** as compared with **47,379,422 lbs.** in 1922-23, showing a decrease of **13,776,730 lbs.** or **29·07 per cent.**

CLOTH PRODUCTION.

The production of Cloth in India during the official year 1922-23 amounted to **1,725,217,713 yards** as against **1,731,573,296 yards,** showing a decrease of **6,355,583 yards** or **·36 per cent.** The exports to Foreign Countries during the official year 1922-23 compared with 1921-22 show a decrease of **4 million yards** and with 1920-21 an increase of **10½ million yards.**

	Yards.
1908-09	77,988,964
1909-10	94,137,558
1910-11	99,788,315
1911-12	81,429,410
1912-13	86,512,812
1913-14	89,233,716
1914-15	67,194,430
1915-16	113,465,214
1916-17	263,845,251
1917-18	189,449,666
1918-19	149,088,495
1919-20	196,554,975
1920-21	146,364,793
1921-22	160,966,778
1922-23	**156,951,235**

Production of Yarn and Cloth in India from 1st January to 31st December 1923 :—

Yarn—	Lbs.
1923	663,647,750
1922 (revised)	706,520,165
Decrease ..	— 42,872,415
or	6·06 %

Cloth—	Yards.	Lbs.
1923..	1,777,338,466	420,571,743
1922 (revised) ..	1,707,515,954	399,189,604
Increase..	+ 69,822,512	+ 21,382,139
	or 4·08 %	or 5·35 %

PROGRESS OF THE MILL INDUSTRY.

The following statements show the progress of the Mill Industry in the Island of Bombay, as also in the whole of India :—

BOMBAY ISLAND.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	75	2,187,425	21,287	69,530	2,459,646	702,756
1898	82	2,226,982	21,379	70,728	2,860,648	817,328
1899	82	2,410,861	22,209	77,169	3,327,800	950,800
1900	82	2,536,891	22,215	72,914	2,606,800	744,800
1901	81	2,571,092	22,414	82,162	2,435,153	695,758
1902	80	2,523,769	22,845	86,122	3,455,823	987,378
1903	80	2,533,382	23,125	86,913	3,451,798	986,228
1904	79	2,534,230	24,136	89,915	3,404,569	972,734
1905	81	2,560,916	28,073	92,924	3,753,582	1,072,452
1906	84	2,614,323	28,778	100,798	3,994,424	1,141,264
1907	85	2,613,483	31,982	98,101	3,905,125	1,115,750
1908	86	2,734,683	35,967	101,536	3,777,179	1,079,194
1909	89	2,800,345	39,264	105,751	3,845,464	1,098,704
1910	89	2,824,046	41,931	104,550	3,444,203	984,058
1911	87	2,890,590	42,467	104,500	3,337,075	953,450
1912	86	2,885,452	43,388	109,691	3,771,656	1,077,616
1913	90	2,925,966	45,250	110,033	3,752,735	1,072,210
1914 (year ending 31st August).	85	3,009,172	48,845	109,860	3,773,133	1,078,038
1915 do.	86	2,994,367	51,846	111,924	3,591,175	1,026,050
1916 do.	86	2,984,575	53,205	118,303	3,836,609	1,096,174
1917 do.	87	2,933,775	57,921	125,713	3,971,849	1,134,814
1918 do.	87	2,882,648	59,162	124,199	3,739,722	1,068,492
1919 do.	85	2,934,476	60,778	126,368	3,499,146	999,756
1920 do.	83	2,964,526	60,634	140,208	3,350,025	957,150
1921 do.	83	3,025,488	62,763	147,740	3,712,093	1,060,598
1922 do.	82	3,117,284	65,521	149,224	3,759,693	1,074,198
1923 do.	81	3,349,082	68,946	148,771	3,708,705	1,059,630

ALL-INDIA.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	173	4,065,618	37,584	144,335	4,553,276	1,300,936
1898	185	4,259,720	38,013	148,964	5,184,648	1,481,328
1899	188	4,728,333	39,069	162,108	5,863,165	1,675,190
1900	193	4,945,783	40,124	161,189	5,086,732	1,453,352
1901	193	5,006,936	41,180	172,883	4,731,090	1,351,740
1902	192	5,006,965	42,584	181,031	6,177,633	1,765,038
1903	192	5,043,297	44,092	181,399	6,087,690	1,739,340
1904	191	5,118,121	45,337	184,779	6,106,681	1,744,766
1905	197	5,163,486	50,139	195,277	6,557,354	1,879,244
1906	217	5,279,595	52,668	208,616	7,082,306	2,023,516
1907	224	5,333,275	58,436	205,696	6,930,595	1,980,170
1908	241	5,756,020	67,920	221,195	6,970,250	1,991,500
1909	259	6,053,231	76,898	236,924	7,381,500	2,109,000
1910	263	6,195,671	82,725	233,624	6,772,535	1,935,010
1911	263	6,357,460	85,352	230,649	6,670,531	1,905,866
1912	268	6,463,929	88,951	243,637	7,175,357	2,050,102
1913	272	6,596,862	94,136	253,786	7,336,056	2,096,016
1914 (year ending 31st August).	271	6,778,895	104,179	260,276	7,500,941	2,143,126
1915 do.	272	6,848,744	108,009	265,346	7,359,212	2,102,632
1916 do.	266	6,839,877	110,268	274,361	7,692,013	2,197,718
1917 do.	263	6,738,697	114,621	276,771	7,693,574	2,198,164
1918 do.	262	6,653,871	116,484	282,227	7,299,873	2,085,678
1919 do.	258	6,689,680	118,221	293,277	7,154,805	2,044,238
1920 do.	253	6,763,076	119,012	311,078	6,833,113	1,952,318
1921 do.	257	6,870,804	123,783	332,179	7,420,805	2,120,230
1922 do.	298	7,331,219	134,620	343,723	7,712,390	2,203,540
1923 do.	333	7,927,938	144,794	347,380	7,530,943	2,151,698

The undernoted figures show the **quantity of yarn produced ir Bombay** during the years 1905 to 1923 :—

Year ending 30th June.	*Yarn produced.	Cotton.		
		Mill Consumption.	Exports.	Arrivals.
	† Bales.	§ Bales.	§ Bales.	§ Bales.
1905	8,33,858	10,72,452	10,47,721	26,09,012
1906	9,73,449	11,41,264	14,93,872	26,63,208
1907	9,26,649	11,15,750	19,15,702	29,48,993
1908	8,82,879	10,79,194	11,85,177	21,22,754
1909	8,94,115	10,98,704	13,66,570	21,66,281
1910	8,25,197	9,84,058	20,25,165	31,51,905
1911	8,01,068	9,53,450	16,82,430	24,67,176
1912	8,19,102	10,77,616	13,06,153	25,39,826
1913	9,09,202	10,72,210	14,73,876	27,74,311
1914 (year ending 31st August)	8,87,561	10,78,038	25,70,615	37,39,409
1915 do. do.	8,05,383	10,26,050	18,61,317	26,88,423
1916 do. do.	9,41,857	10,96,174	19,93,235	31,38,528
1917 do. do.	8,89,748	11,34,814	16,30,455	31,20,347
1918 do. do.	8,93,221	10,68,492	15,13,147	23,06,445
1919 do. do.	7,65,475	9,99,756	10,90,854	25,43,033
1920 do. do.	7,94,297	9,57,150	22,31,751	34,27,024
1921 do. do.	8,56,141	10,60,598	19,00,919	28,78,716
1922 do. do.	8,71,736	10,74,198	25,92,445	34,62,479
1923 do. do.	8,70,248	10,59,630	29,89,993	36,41,287

* Year ending 31st March. † Bales of 400 lbs. § Bales of 3½ cwts.

Below is a comparative statement of **Cotton Consumption, Yarn and Cloth Production in India** for a series of years :—

12 months ending 31st March.	Cotton.		Yarn.		Cloth.	
	† Mill Consumption.	F.-P. Bales of 3½ cwts. each.	Production.	Bales of 400 lbs. each.	Production.	
	Cwts.		Cwts.		Yards.	Lbs.
1899 ..	58,63,165	16,75,190	45,74,867	12,80,962	35,57,09,050	10,16,89,943
1900 ..	50,86,732	14,53,352	45,87,708	12,84,558	32,94,23,397	9,80,64,807
1901 ..	47,31,090	13,51,740	31,51,563	8,82,437	34,11,76,942	9,87,47,566
1902 ..	61,77,633	17,65,038	51,15,519	14,32,345	40,97,44,993	11,96,50,685
1903 ..	60,87,690	17,39,340	51,44,951	14,40,586	40,63,16,717	12,27,74,014
1904 ..	61,06,681	17,44,766	51,57,338	14,44,054	46,05,54,273	13,80,44,172
1905 ..	65,77,354	18,79,244	51,64,118	14,45,953	54,95,29,065	15,87,46,555
1906 ..	70,82,306	20,23,516	60,79,630	17,02,296	56,49,90,190	16,38,80,194
1907 ..	69,30,595	19,80,170	58,36,611	16,34,251	70,81,39,874	16,57,67,858
1908 ..	69,70,250	19,91,500	56,99,063	15,95,738	80,84,26,561	18,90,51,679
1909 ..	73,81,500	21,09,000	58,64,556	16,42,075	82,44,89,164	19,23,64,697
1910 ..	67,72,535	19,35,010	56,01,484	15,68,410	96,38,69,482	22,88,24,078
1911 ..	66,70,531	19,05,866	54,45,778	15,24,318	1,04,27,41,653	24,58,14,873
1912 ..	71,75,357	20,50,102	55,80,626	15,62,575	1,13,61,51,590	26,66,44,181
1913 ..	73,36,056	20,96,016	61,47,079	17,21,182	1,22,04,42,545	28,54,71,002
1914 ..	*75,00,941	21,43,126	60,96,222	17,06,942	1,16,42,91,588	27,43,88,550
1915 ..	*73,59,212	21,02,632	58,21,291	16,29,961	1,13,57,07,952	27,70,05,900
1916 ..	*76,92,013	21,97,718	64,50,219	18,06,061	1,44,15,14,550	35,22,54,554
1917 ..	*76,93,574	21,98,164	60,81,314	17,02,768	1,57,81,32,789	37,77,28,816
1918 ..	*72,99,873	20,85,678	58,97,996	16,51,439	1,61,41,26,458	38,14,04,170
1919 ..	*71,54,805	20,44,230	54,91,432	15,37,601	1,45,07,26,160	34,95,80,450
1920 ..	*68,33,113	19,52,318	56,76,430	15,89,400	1,63,97,79,227	38,38,46,936
1921 ..	*74,20,805	21,20,230	58,92,880	16,50,006	1,58,08,49,746	36,74,81,791
1922 ..	*77,12,390	22,03,540	61,91,633	17,33,657	1,73,15,73,296	40,34,96,097
1923 ..	*75,30,943	21,51,698	63,02,216	17,64,620	1,72,52,17,713	40,52,04,922

* Year ending 31st August. † Year ending 30th June.

Shipments of Country-made Piece-Goods from Bombay to China and Japan :—

Period.	China.		Japan.		Total.	
	Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec. 1877.	10	14,400	..	....	10	14,400
Do. do. 1878..	1,206	14,99,334	58	1,13,528	1,264	16,12,862
Do. do. 1879..	296	3,65,640	5	8,400	301	3,74,040
Do. do. 1880..	1,553	18,90,685	110	1,32,000	1,663	20,22,685
Do. do. 1881..	144	1,68,139	2	5,250	146	1,73,389
Do. do. 1882..	573	7,13,237	20	36,714	593	7,49,915
Do. do. 1883..	1,875	21,88,770	452	5,65,953	2,327	27,54,723
Do. do. 1884..	1,595	17,70,662	16	25,187	1,611	17,95,849
Do. do. 1885..	2,303	37,12,273	6	5,376	2,309	37,17,649
Do. do. 1886..	2,302	29,88,890	..	....	2,302	29,88,890
Do. do. 1887..	1,963	25,84,680	3	4,560	1,966	25,89,240
Do. do. 1888..	11,320	1,57,51,688	96	1,40,321	11,416	1,58,92,009
Do. do. 1889..	1,302	19,85,997	26	31,200	1,328	20,17,197
Do. do. 1890..	3,148	36,60,574	21	23,800	3,169	36,84,374
Do. do. 1891..	4,564	61,02,250	..	....	4,564	61,02,250
Do. do. 1892..	7,416	99,84,335	..	....	7,416	99,84,335
Do. do. 1893..	3,598	45,17,445	38	57,312	3,636	45,74,757
Do. do. 1894..	4,949	60,68,702	..	....	4,949	60,68,702
Do. do. 1895..	7,744	1,00,64,441	7	7,200	7,751	1,00,71,641
Do. do. 1896..	7,024	86,38,535	26	30,420	7,050	86,68,955
Do. do. 1897..	2,368	30,36,875	15	21,988	2,383	30,58,863
Do. do. 1898..	947	13,18,478	..	....	947	13,18,478
Do. do. 1899..	3,034	39,93,348	1	1,680	3,035	39,95,028
Do. do. 1900..	1,080	13,72,980	..	....	1,080	13,72,980
Do. do. 1901..	418	5,59,100	..	....	418	5,59,100
Do. do. 1902..	500	5,69,758	..	....	500	5,69,758
Do. do. 1903..	138	1,68,081	..	....	138	1,68,081
Do. do. 1904..	2,410	27,98,025	..	....	2,410	27,98,025
Do. do. 1905..	10,085	1,16,72,521	..	....	10,085	1,16,72,521
Do. do. 1906..	557	7,04,090	..	....	557	7,04,090
Do. do. 1907..	262	3,53,092	..	....	262	3,53,092
Do. do. 1908..	2,803	32,45,175	..	....	2,803	32,45,175
Do. do. 1909..	2,484	31,37,627	..	....	2,484	31,37,627
Do. do. 1910..	1,804	23,56,642	..	....	1,804	23,56,642
Do. do. 1911..	279	3,05,684	..	....	279	3,05,684
Do. do. 1912..	822	10,39,900	..	....	822	10,39,900
Do. do. 1913..	638	7,62,280	..	....	638	7,62,280
Do. do. 1914..	98	1,40,120	..	....	98	1,40,120
Do. do. 1915..	223	3,24,720	..	....	223	3,24,720
Do. do. 1916..	200	2,84,044	..	....	200	2,84,044
Do. do. 1917..	6	5,528	..	....	6	5,528
Do. do. 1918..	1	798	..	....	1	798
Do. do. 1919..	241	3,41,900	..	....	241	3,41,900
Do. do. 1920..	196	2,70,960	7	8,780	203	2,79,740
Do. do. 1921..	9	13,530	..	....	9	13,530
Do. do. 1922..	14	12,120	..	....	14	12,120
Do. do. 1923..	4	2,200	..	....	4	2,200

Shipments of Country-made Yarn from Bombay to China and Japan :—

Period.	To China (Bales, 400 lbs. each).	To Japan (Bales, 400 lbs. each).	Total Bales.
From 1st January to 31st December 1877 ..	28,516	142	28,658
Do. do. do. 1878 ..	45,933	1,745	47,678
Do. do. do. 1879 ..	45,530	4,842	50,372
Do. do. do. 1880 ..	63,194	4,527	67,721
Do. do. do. 1881 ..	61,783	7,378	69,161
Do. do. do. 1882 ..	81,434	9,854	91,288
Do. do. do. 1883 ..	94,982	17,421	1,12,403
Do. do. do. 1884 ..	1,27,318	13,846	1,41,164
Do. do. do. 1885 ..	1,54,517	19,020	1,73,537
Do. do. do. 1886 ..	1,99,407	20,543	2,19,950
Do. do. do. 1887 ..	2,05,158	39,730	2,44,888
Do. do. do. 1888 ..	2,34,071	52,697	2,86,768
Do. do. do. 1889 ..	2,54,697	62,220	3,16,917
Do. do. do. 1890 ..	3,25,060	37,722	3,62,782
Do. do. do. 1891 ..	3,65,038	10,939	3,75,977
Do. do. do. 1892 ..	3,85,771	21,445	4,07,216
Do. do. do. 1893 ..	2,97,572	14,198	3,11,770
Do. do. do. 1894 ..	3,38,703	10,743	3,49,446
Do. do. do. 1895 ..	3,74,119	2,515	3,76,634
Do. do. do. 1896 ..	4,71,023	2,467	4,73,490
Do. do. do. 1897 ..	3,61,221	645	3,61,866
Do. do. do. 1898 ..	4,37,645	475	4,38,120
Do. do. do. 1899 ..	5,79,619	250	5,79,869
Do. do. do. 1900 ..	2,53,331	100	2,53,431
Do. do. do. 1901 ..	5,36,195	....	5,36,195
Do. do. do. 1902 ..	5,55,487	....	5,55,487
Do. do. do. 1903 ..	6,04,044	....	6,04,044
Do. do. do. 1904 ..	4,60,316	3	4,60,319
Do. do. do. 1905 ..	6,51,870	....	6,51,870
Do. do. do. 1906 ..	5,96,926	500	5,97,426
Do. do. do. 1907 ..	4,12,127	200	4,12,327
Do. do. do. 1908 ..	4,41,899	....	4,41,899
Do. do. do. 1909 ..	5,10,746	....	5,10,746
Do. do. do. 1910 ..	4,24,893	....	4,24,893
Do. do. do. 1911 ..	2,75,087	....	2,75,087
Do. do. do. 1912 ..	4,33,989	....	4,33,989
Do. do. do. 1913 ..	4,05,359	....	4,05,359
Do. do. do. 1914 ..	3,24,586	....	3,24,586
Do. do. do. 1915 ..	3,58,777	....	3,58,777
Do. do. do. 1916 ..	3,03,692	....	3,03,692
Do. do. do. 1917 ..	2,86,365	107	2,86,472
Do. do. do. 1918 ..	1,08,568	....	1,08,568
Do. do. do. 1919 ..	2,70,058	389	2,70,447
Do. do. do. 1920 ..	1,75,688	....	1,75,688
Do. do do. 1921 ..	1,52,911	10	1,52,921
Do. do. do. 1922 ..	1,18,970	....	1,18,970
Do. do. do. 1923 ..	58,241	....	58,241

The following statement shows the **Shipment of Cotton Piece-goods and Yarn from the United Kingdom to British India, China and Japan** in the years 1877 to 1923 :—

Years.	Piece-goods of all kinds.			Yarn.		
	British India.	To China (including Hongkong).	To Japan.	British India.	To China (including Hongkong).	To Japan.
(1st Jan. to 31st Dec.) 1877	Yards. *1,30,49,35,496	Yards. 36,73,29,900	Yards. 2,71,50,300	Lbs. *3,60,30,025	Lbs. 1,79,62,200	Lbs. 1,51,05,700
Do. 1878	*1,18,90,59,900	34,00,97,800	4,22,32,400	*3,33,92,000	1,10,58,200	2,54,09 600
Do. 1879	*1,20,57,46,400	46,23,03,800	6,16,17,500	*2,95,96,900	1,43,43,400	2,46,07,700
Do. 1880	*1,67,03,10,900	44,72,71,900	6,14,64,500	*4,40,97,700	1,95,14,200	2,69,11,600
Do. 1881	*1,63,97,43,500	52,38,52,300	6,33,25,100	*4,06,83,300	1,91,49,400	2,83,29,800
Do. 1882	*1,52,21,58,000	40,19,58,300	5,29,90,500	*4,22,08,300	1,52,26,700	1,91,44,200
Do. 1883	*1,65,30,73,000	37,06,59,800	4,50,06,000	*4,21,72,400	1,33,70,700	2,01,48,500
Do. 1884	*1,64,27,31,800	39,45,83,600	4,53,54,200	*4,55,85,100	1,57,24,300	2,31,34,800
Do. 1885	*1,66,46,31,000	52,39,27,000	4,54,12,400	*4,15,20,600	2,03,73,900	1,26,87,200
Do. 1886	2,11,88,38,400	45,58,23,000	3,46,28,500	4,66,05,800	1,05,98,200	1,63,32,200
Do. 1887	1,81,19,64,500	55,27,42,700	6,54,03,800	4,88,52,400	1,18,82,200	2,34,72,500
Do. 1888	2,03,52,40,300	57,45,47,500	7,78,56,400	5,40,62,000	1,74,74,000	2,71,68,600
Do. 1889	2,00,11,53,400	47,44,26,100	8,25,78,000	4,53,54,300	88,28,900	2,68,32,600
Do. 1890	2,02,10,18,500	57,02,97,800	6,33,09,400	4,97,34,000	1,49,56,900	2,31,00,500
Do. 1891	1,83,64,90,600	53,41,29,400	6,11,20,100	5,00,03,600	1,31,44,800	1,48,26,500
Do. 1892	1,85,08,72,200	49,74,85,200	7,51,80,500	3,95,05,200	85,01,300	2,33,84,900
Do. 1893	1,88,82,91,200	36,54,25,500	6,83,07,800	3,85,38,400	87,78,500	1,89,63,000
Do. 1894	2,27,63,45,600	42,53,40,200	7,16,03,900	4,00,36,000	97,69,500	1,46,38,800
Do. 1895	1,71,82,24,000	52,81,87,300	9,90,35,600	4,10,70,600	1,12,26,100	2,12,66,000
Do. 1896	2,03,80,24,500	54,29,93,400	10,55,07,100	4,91,63,500	90,76,400	2,27,87,400
Do. 1897	1,75,88,37,600	44,51,82,100	9,40,56,700	4,76,96,100	1,12,46,000	2,31,42,600
Do. 1898	2,08,38,69,400	48,64,96,200	10,49,66,000	4,26,82,900	1,31,09,700	1,71,91,500
Do. 1899	2,18,08,85,400	55,40,80,000	9,38,50,600	3,90,14,900	1,13,44,700	1,25,26,500
Do. 1900	1,87,78,08,200	45,61,95,300	11,94,70,200	3,21,54,600	22,69,700	1,12,78,800
Do. 1901	2,22,86,32,400	49,10,72,700	6,33,21,400	3,53,10,100	69,38,200	74,85,900
Do. 1902	1,99,62,07,800	57,47,73,000	10,91,16,400	3,02,08,100	63,97,800	23,65,900
Do. 1903	1,99,81,67,200	47,76,91,500	6,73,24,800	2,53,58,000	46,60,300	14,06,100
Do. 1904	2,25,53,15,900	54,90,73,900	4,23,74,000	2,64,18,000	24,57,200	6,80,700
Do. 1905	2,39,19,89,000	79,97,32,300	12,87,24,800	3,93,21,300	84,40,900	40,70,700
Do. 1906	2,35,16,94,500	64,74,25,400	11,02,86,400	3,77,52,400	55,50,600	63,13,900
Do. 1907	2,45,42,33,800	55,33,73,000	12,12,40,900	3,10,11,700	42,98,600	21,12,300
Do. 1908	2,13,09,20,200	49,82,92,600	11,38,94,300	3,84,24,400	55,38,300	16,87,300
Do. 1909	2,04,67,99,100	57,24,82,000	11,39,07,500	3,60,23,200	44,77,400	9,94,500
Do. 1910	2,21,53,31,700	47,13,62,200	10,03,88,200	2,64,82,300	7,52,200	3,40,800
Do. 1911	2,42,16,61,200	64,75,03,100	9,22,08,300	3,64,08,000	30,90,000	....
Do. 1912	2,79,52,54,700	52,76,36,800	7,47,66,300	4,21,95,700	26,40,100	....
Do. 1913	3,05,73,92,000	71,65,71,400	5,01,99,900	3,74,21,400	21,46,400	....
Do. 1914	2,60,83,36,000	57,79,47,600	2,60,98,600	3,74,44,200	16,47,700	....
Do. 1915	1,90,80,94,500	37,50,82,300	1,96,62,800	3,79,78,300	6,78,600	....
Do. 1916	1,93,51,28,900	37,74,25,700	1,72,87,000	2,68,80,400	3,13,700	....
Do. 1917	1,90,67,24,500	30,95,85,900	1,25,97,500	1,79,00,100	1,88,500	....
Do. 1918	93,53,88,800	21,63,70,400	1,09,58,500	82,70,200	67,800	....
Do. 1919	76,77,76,300	30,44,35,600	1,07,06,200	93,63,700	3,50,800	....
Do. 1920	1,37,43,77,200	45,26,53,600	2,60,49,700	2,28,50, 200	26,54,300	....
Do. 1921	1,09,20,67,700	21,10,63,100	1,34,06,800	3,46,18 400	34,67,400	....
Do. 1922	1,39,79,81,100	30,89,48,100	2,10,01,200	3,74,85 100	60,42,800	....
Do. 1923	1,41,16,99,600	23,47,10,200	1,63,07,600	2,08,62 900	5,31,500	....
Average for 10 years (1914 to 1923)	1,53,37,57,460	33,68,22,250	1,74,07,590	2,53,65 350	15,94,310	....
Increase or decrease on figures for 1922 in 1923.	+·98 %	—24·02 %	—22·34 %	—44·34 %	—91·20 %	....

*Excluding Burma.

The **Imports of Yarn and Cloth into China** are summarised in the following statement :—

From	Yarn.		Cloth.	
	Average of 10 years (1914 to 1923).	1923.	Average of 10 years (1914 to 1923).	1923.
			Yards.	Yards.
Bombay, bales of 400 lbs. ..	215,785	58,241	....	....
,, lbs.	86,314,000	23,296,400	140,470	2,200
United Kingdom, lbs.	1,594,310	531,500	33,68,22,250	23,47,10,200
Total lbs. ..	87,908,310	23,827,900	....	....
Total yards ..	....	....	33,69,62,720	23,47,12,400

For purposes of comparison, the following figures are appended showing the **Rates of Exchange on Hongkong and the Prices of Silver ruling at the end of March** in each of the following years :—

	Price of Silver. Per 100 Tolas.		Exchange on Hongkong.
	Rs.	a.	Rs.
1894	84	11-7/22	175-1/22
1895	91	12	188-11/26
1896	92	9-11/12	186-6/13
1897	83	9⅛	163-89/100
1898	71	3	141¼
1899	73	15-15/23	149-3/23
1900	73	3¾	147
1901	75	4-9/32	151-17/50
1902	67	1-3/7	138-8/23
1903	60	4⅞	119½
1904	70	10-6/23	137-8/11
1905	72	1	139-11/26
1906	79	10⅜	155-11/36
1907	83	14-7/11	162-1/16
1908	70	1-2/23	142-19/30
1909	62	8½	131-2/13
1910	68	10-7/22	130-13/24
1911	70	13-8/23	134½
1912	78	9-7/23	143-21/26
1913	75	8	143¾
1914	77	11/16	142¾
1915	70	⅜	134
1916	82	12	148
1917	87	15	175¼
1918	103	6	218
1919	116		215
1920	111		226
1921	88	4	188
1922	90	12	187
1923	83	1	179

Imports of Cotton Piece-Goods (Grey, White and Coloured) and Cotton Yarn into British India from Japan ; Excise Duty realized from Goods woven in the Cotton Mills in India, and gross amount of Customs Duty collected on Cotton Piece-goods (Grey, White and Coloured) imported into British India :—

YEARS.	Imports of Cotton Piece-Goods and Yarn from Japan.		Excise Duty realized from Goods woven in Cotton Mills in India.		Gross amount of Customs Duty collected on Cotton Piece-Goods imported into India.
	Piece-Goods.	Yarn.	Gross.	Net.	
	Yards.	lbs.	Rs.	Rs.	Rs.
1896-1897	26,888	10	11,45,200	11,13,454	90,07,884
1897-1898	10,413	10	12,14,108	11,86,848	78,01,777
1898-1899	9,394	150	14,27,246	14,05,216	82,78,732
1899-1900	24,768	140	13,80,526	13,50,306	89,73,619
1900-1901	22,076	128,140	12,64,787	12,11,431	91,00,176
1901-1902	34,827	....	18,31,079	17,77,965	1,01,11,719
1902-1903	24,934	....	19,31,754	18,91,010	93,87,417
1903-1904	308,988	2,080	21,36,510	20,95,151	95,23,405
1904-1905	344,897	....	24,49,145	24,00,976	1,16,84,300
1905-1906	260,097	33	27,90,239	27,54,516	1,27,48,661
1906-1907	178,180	57	29,82,671	29,46,515	1,23,32,014
1907-1908	99,806	110	34,97,216	34,53,443	1,45,79,857
1908-1909	111,739	120	36,58,276	36,12,977	1,12,46,445
1909-1910	76,808	40	41,43,892	40,98,719	1,17,69,806
1910-1911	154,413	316,117	44,56,129	44,01,707	1,34,16,705
1911-1912	622,861	586,677	50,61,974	49,86,971	1,48,14,180
1912-1913	5,880,723	384,429	58,39,147	57,97,745	1,83,73,890
1913-1914	8,900,578	1,000,260	56,77,256	56,01,064	2,01,24,750
1914-1915	16,042,064	921,730	51,74,091	51,65,345	1,47,77,640
1915-1916	39,101,998	701,929	51,15,846	50,30,382	1,30,71,285
1916-1917	100,122,516	4,007,635	47,08,749	46,27,726	1,69,79,850
1917-1918	94,655,510	4,206,491	80,05,559	79,30,032	3,71,85,521
1918-1919	238,128,138	27,280,386	1,43,24,924	1,41,87,143	3,70,98,138
1919-1920	75,952,374	1,917,956	1,64,05,268	1,61,45,449	3,92,08,418
1920-1921	170,322,948	20,122,799	2,40,58,772	2,38,37,729	6,41,19,084
1921-1922	90,275,210	14,915,009	22,924,345	22,235,647	4,66,60,190
1922-1923*	† 107,778,203	26,546,905	20,237,456	19,759,186	63,881,299

* Subject to revision.
† Of these 90,036,967 yards are Grey Piece-Goods.

The following table shows the **number of pounds of Yarn produced in India per spindle** which is a fairly good index of the steadiness with which the spindles have been worked, and the prosperity or depression of the industry :—

Years.	Spindles Set up.	Average number of spindles at work daily.	Yarn produced.	Pounds per spindle.
			Cwts.	
1896	39,32,946	Not recorded	38,60,287	109·93
1897	40,65,618	do.	37,78,436	104·08
1898	42,59,720	do.	41,30,320	108·59
1899	47,28,333	do.	45,74,867	108·36
1900	49,45,783	do.	45,87,708	103·89
1901	50,06,936	do.	31,51,563	70·49
1902	50,06,965	do.	51,15,519	114·42
1903	50,43,297	47,15,149	51,44,951	122·20
1904	51,18,121	47,01,318	51,57,338	122·86
1905	51,63,486	48,15,050	51,64,118	120·11
1906	52,79,595	50,17,537	60,79,630	135·70
1907	53,33,275	50,38,569	58,36,611	129·73
1908	57,56,020	52,91,336	56,99,063	120·63
1909	60,53,231	55,26,223	58,64,556	118·85
1910	61,95,671	52,90,473	56,01,484	118·58
1911	63,57,460	53,92,691	54,45,778	113·10
1912	64,63,929	54,93,477	55,80,626	113·77
1913	65,96,862	57,36,701	61,47,079	120·01
1914	67,78,895	58,48,283	60,96,222	116·74
1915	68,48,744	57,04,320	58,21,291	114·29
1916	68,39,877	59,00,896	64,50,219	122·42
1917	67,38,697	60,67,770	60,81,314	112·24
1918	66,53,871	59,87,685	58,97,996	110·32
1919	66,89,680	60,46 323	54,91,432	101·72
1920	67,63,076	62,38,771	56,76,430	101·90
1921	68,70,804	64,07 037	58,92,880	103·01
1922	73,31,219	65,49,112	61,81,369	105·71
1923	79,27,938	67,73,718	63,02,216	104·20

The fluctuations in the **Spot Prices of Middling Upland Cotton in Liverpool** are shown below, as also the **Average Prices of Ginned Oomrawati and Ginned Bengal Cotton in Bombay :—**

	Average Price per lb. in Liverpool for Middling Upland.	Average Price per Candy of 784 lbs. in Bombay.				
		Oomrawati (Khamgaum, Akola) Ginned "Fine."		Delivery.	Bengal Ginned "Fine."	Delivery.
1923.	*d*	Rs.	New. Rs.		Rs.	New. Rs.	
March	16·32	439*	485	Ready.	..	425	Ready
April	15·66	407*	461	,,	..	431	,,
May	15·02	403*	447	,,	..	419	,,
June	16·50	..	470	,,	..	437	,,
July	15·49	..	470	,,	..	448	,,
August	15·15	422*	449	,,	..	425	,,
September	17·18	426*	462	,,	..	430	,,
October	17·19	481†	475	,,	..	440	,,
November	20·01	549†	659	,,	442†	538	,,
December	20·26	529†	642	,,	467†	562	,,
1924.							
January	19·75	577†	607	,,	532½†	550	,,
February	18·57	541½†	....		542½†	....	

* Ordinary mixed Ready.

† Ready.

SPINDLES AND LOOMS SET UP IN INDIA, THE UNITED STATES OF AMERICA, GREAT BRITAIN, GERMANY, CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published :—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870	....	7,132,415	33,995,000	....	....	....
1871	....	....	....	....	....	....
1872	....	....	....	....	....	....
1873	....	....	....	....	....	....
1874	....	....	....	....	....	....
1875	....	....	....	4,200,000	....	....
1876	1,100,112	....	....	....	....	....
1877	1,244,206	....	....	....	....	....
1878	1,289,706	....	....	....	....	....
1879	1,452,794	....	....	....	....	....
1880	1,461,590	10,653,435	....	....	....	....
1881	1,513,096	....	....	....	....	....
1882	1,620,814	....	....	....	30,000	....
1883	1,790,388	....	....	....	....	....
1884	2,001,667	....	43,000,000	....	....	....
1885	2,145,646	....	43,000,000	....	....	....
1886	2,261,561	....	42,700,000	....	....	....
1887	2,421,290	....	42,740,000	....	....	....
1888	2,488,851	....	43,000,000	....	....	....
1889	2,762,518	....	43,500,000	....	....	....
1890	3,274,196	14,384,180	43,750,000	....	....	....
1891	3,351,694	14,640,000	44,750,000	....	....	....
1892	3,402,232	15,200,000	45,270,000	....	385,314	....
1893	3,575,917	15,700,000	45,270,000	....	381,781	....
1894	3,649,736	16,100,000	45,190,000	....	530,074	....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	....
1896	3,932,946	17,333,396	44,900,000	....	692,384	....
1897	4,065,618	18,228,991	44,500,000	....	768,328	....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,027,817	....
1899	4,728,333	19,329,092	45,600,000	....	1,170,337	....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	....
1902	5,006,965	20,907,212	49,727,107	....	1,230,697	....
1903	5,043,297	21,212,827	49,700,000	....	1,381,306	....
1904	5,118,121	22,197,522	49,500,000	....	1,345,585	....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,795,879	....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,176,748	833,112
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,414,499	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,657,174	1,000,000
1915	6,848,744	32,400,792	59,905,000	10,163,000	2,807,514	....
1916	6,839,877	32,653,164	59,811,222	....	2,875,904	1,029,218
1917	6,738,697	33,535,000	60,973,000	....	3,060,478	1,126,568
1918	6,653,871	34,219,156	57,685,841	....	3,227,678	....
1919	6,689,680	34,648,928	59,182,683	....	3,488,262	1,416,556
1920	6,763,076	34,946,721	60,079,394	8,262,872	3,813,680	1,585,300
1921	6,870,804	35,632,193	60,053,246	8,693,221	4,161,126	1,650,000
1922	7,331,219	36,584,487	59,712,303	9,400,000	4,532,036	1,888,348
1923	7,927,938	37,397,000	56,583,000	9,382,000	4,877,000	2,680,000

LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870	....	....	441,000	....	....	....
1871	....	....	....	....	....	....
1872	....	....	....	....	....	....
1873	....	....	....	....	....	....
1874	....	....	....	....	....	....
1875	....	....	....	....	....	....
1876	9,139	....	....	....	....	....
1877	10,385	....	....	....	....	....
1878	10,533	....	....	....	....	....
1879	13,018	....	....	....	....	....
1880	13,502	....	....	....	....	....
1881	13,707	....	....	....	....	....
1882	14,172	....	....	....	....	....
1883	15,373	....	....	....	....	....
1884	16,262	....	....	....	....	....
1885	16,537	....	561,000	....	....	....
1886	17,455	....	....	....	....	....
1887	18,536	....	....	....	....	....
1888	19,496	....	....	....	....	....
1889	21,561	....	....	....	....	....
1890	23,412	....	....	....	....	....
1891	24,531	....	....	....	....	....
1892	25,444	....	660,000	....	....	....
1893	28,164	....	....	....	....	....
1894	31,154	....	....	....	....	....
1895	35,338	362,067	606,585	245,000	5,000	....
1896	37,270	354,358	....	....	....	....
1897	37,584	379,341	....	....	2,852	....
1898	38,013	384,745	....	240,000	2,798	....
1899	39,069	392,690	....	....	2,757	....
1900	40,124	439,465	648,820	211,818	5,045	....
1901	41,180	411,106	....	211,818	....	....
1902	42,584	477,072	....	....	....	....
1903	44,092	488,760	684,000	....	5,043	....
1904	45,337	503,027	....	....	5,085	....
1905	50,139	515,006	704,357	230,200	8,140	....
1906	52,668	525,630	704,357	230,200	9,601	....
1907	58,436	536,815	725,221	....	9,462	....
1908	67,920	546,160	736,325	....	11,146	....
1909	76,898	555,398	739,382	....	13,813	....
1910	82,725	625,719	741,197	230,200	17,702	....
1911	85,352	633,909	741,260	....	20,431	....
1912	88,951	671,873	758,712	....	21,898	3,738
1913	94,136	709,255	786,205	....	24,224	4,755
1914	104,179	696,387	805,452	230,200	25,443	....
1915	108,009	689,840	808,145	....	30,068	....
1916	110,268	719,358	808,796	....	31,295	4,755
1917	114,621	725,366	807,543	....	36,181	5,853
1918	116,484	712,426	787,679	....	40,391	....
1919	118,221	700,620	790,936	....	44,401	7,193
1920	119,012	708,079	798,083	190,200	50,583	7,660
1921	123,783	719,120	790,399	190,200	54,994	....
1922	134,620	707,469	799,000	190,200	60,893	10,814
1923	144,794	744,686	795,244	240,700	60,893	13,631

ESTIMATE OF COTTON CROP.

Season.	United States of America. Bales of 500 lbs. net.	India. Bales of 400 lbs. net.	Season.	United States of America. Bales of 500 lbs. net.	India. Bales of 400 lbs. net.
1870-71	3,842,748	....	1897-98	10,812,224	2,473,033
1871-72	2,634,964	....	1898-99	11,008,368	3,015,269
1872-73	3,440,112	....	1899-00	9,026,276	1,090,168
1873-74	3,667,440	....	1900-01	10,028,830	2,953,381
1874-75	3,371,280	....	1901-02	10,401,888	2,744,591
1875-76	4,113,216	....	1902-03	10,311,084	3,367,030
1876-77	3,937,120	....	1903-04	9,661,932	3,160,665
1877-78	4,296,600	....	1904-05	13,408,228	3,791,000
1878-79	4,536,156	....	1905-06	10,919,448	3,416,000
1879-80	5,230,988	....	1906-07	13,269,200	4,934,000
1880-81	6,077,520	....	1907-08	11,074,888	3,122,000
1881-82	4,921,312	....	1908-09	13,513,026	3,692,000
1882-83	6,533,000	....	1909-10	10,134,532	4,718,000
1883-84	5,278,812	....	1910-11	11,785,200	3,853,000
1884-85	5,249,520	....	1911-12	15,811,182	3,288,000
1885-86	6,088,450	....	1912-13	13,934,752	4,610,000
1886-87	6,031,072	....	1913-14	14,231,856	5,065,000
1887-88	6,581,898	....	1914-15	14,893,824	5,209,000
1888-89	6,619,806	....	1915-16	12,953,450	3,738,000
1889-90	6,975,932	....	1916-17	12,975,569	4,502,000
1890-91	8,222,952	....	1917-18	11,911,896	4,000,000
1891-92	8,567,100	1,697,615	1918-19	11,602,634	3,978,000
1892-93	6,330,800	2,272,716	1919-20	12,217,552	5,796,000
1893-94	7,140,336	2,529,325	1920-21	11,355,180	3,601,000
1894-95	9,522,216	2,223,029	1921-22	11,494,720	4,479,000
1895-96	6,818,238	2,670,388	1922-23	11,248,224	5,075,000
1896-97	8,305,524	2,264,890	1923-24	....	50,42,000

Below is a comparative statement of **Cotton Consumption, Yarn and Cloth production by mills in Japan** for a series of years :—

Year.	Cotton consumed. Bales of 400 lbs.	Yarn produced. Bales.	Yarn exported. Bales of 400 lbs.	Cloth produced. Yards.
1903..	975,608	801,737	307,201	76,702,213
1904..	822,065	695,213	257,307	80,947,348
1905..	1,058,226	905,536	267,383	114,908,132
1906..	1,110,683	945,167	267,348	137,773,415
1907..	1,150,286	983,481	226,472	135,253,029
1908..	1,058,107	878,570	167,842	147,443,838
1909..	1,223,506	1,025,244	258,878	181,976,972
1910..	1,358,980	1,134,780	347,633	226,313,958
1911..	1,348,012	1,129,267	285,009	289,039,671
1912..	1,590,579	1,352,209	374,933	342,584,684
1913..	1,780,346	1,517,982	468,736	416,725,357
1914..	1,959,643	1,666,181	569,990	454,901,674
1915..	2,019,553	1,720,264	575,891	502,076,621
1916..	2,238,967	1,925,579	547,147	560,181,108
1917..	2,264,859	1,923,841	470,852	594,649,419
1918..	2,133,070	1,803,866	421,512	656,935,420
1919..	2,243,884	1,920,782	230,333	739,390,012
1920..	2,130,790	1,816,976	304,925	762,037,360
1921..	2,151,367	1,811,350	292,260	700,697,985
1922..	....	....	....	....

ELECTION OF THE CHAIRMAN OF THE ASSOCIATION.

The annual ballot for the office of the Chairman of the Association took place on the 7th January 1924 and resulted in the election of **Mr. S. D. Saklatvala.**

ELECTION OF THE DEPUTY CHAIRMAN OF THE ASSOCIATION.

The annual ballot for the above office took place on the 14th January 1924 and resulted in the election of **Mr. A. Geddis.**

ELECTION OF COMMITTEE FOR 1924.

The ballot for the remaining members of the Committee for the year 1924 was held on the 21st January 1924 and resulted in the election of :—

The Hon'ble Sir Dinshaw E. Wacha, Kt.; Sir Fazulbhoy Currimbhoy, Kt.; C. B. E.; Sir Dinshaw M. Petit, Bart.; Captain E. V. Sassoon; C. N. Wadia, Esq., C. I. E.; J. A. Kay, Esq.; Lalji Naranji, Esq., Munmohandas Ramji, Esq.; N. B. Saklatvala, Esq.; C. I. E.; F. Stones, Esq.; O. B. E.; H. P. Mody, Esq., Madhowji D. Thackersey, Esq., H. H. Sawyer, Esq., F. F. Stileman, Esq.; Jehangir B. Petit, Esq.; Ratansi D. Morarjee, Esq.; T. Watts, Esq.; H. F. Commissariat, Esq.

BOMBAY LEGISLATIVE COUNCIL.

Association's Representative.

In accordance with the prescribed regulations, **Mr. H. P. Mody** was nominated and returned unopposed as the Association's representative to the Bombay Legislative Council. **Mr. Mody** subsequently resigned his seat and **Mr. C. N. Wadia, C. I. E.** was returned unopposed in his stead.

BOMBAY MUNICIPAL CORPORATION.

Association's Representative.

(Vide Report of 1922.)

Under the City of Bombay Municipal Act III of 1888, as amended by Act VI of 1922, the Association is entitled to elect a Councillor to the Bombay Municipal Corporation and in accordance with the prescribed regulations **Mr. H. P. Mody** was elected as the first representative of the Association in the reconstituted Municipal Corporation and joined office from the 1st April 1923. **Mr. Mody** was subsequently elected President of the Corporation.

BOMBAY IMPROVEMENT TRUST BOARD.

Association's Representative.

Mr. S. D. Saklatvala was elected by the Association as a Trustee on the Bombay Improvement Trust Board to replace **Mr. J. A. Kay** whose term of office expired on the 31st March, 1923.

BOMBAY PORT TRUST BOARD.

ASSOCIATION'S REPRESENTATIVE.

Mr. N. B. Saklatvala, C. I. E. was elected to represent the Association on the Board of the Bombay Port Trust.

Towards the end of the year the Deputy Chairman of the Bombay Port Trust Board called on the Association, under Section 13 (2) of the Bombay Port Trust Act, 1879, to appoint an Acting Trustee in place of **Mr. N. B. Saklatvala, C.I.E.**, who had been granted four months' leave of absence.

The Committee of the Association appointed **Capt. E. V. Sassoon** to fill the temporary vacancy. Subsequently, **Capt. E. V. Sassoon** resigned his seat and the Association nominated **Mr. Munmohandas Ramji, J. P.,** to represent the Association pending return of Mr. Saklatvala.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

ASSOCIATION'S REPRESENTATIVE ON RECONSTITUTED BOARD.

The Government of Bombay in February 1923 informed the Association that they had decided to revise the constitution of the Advisory Board of the Sydenham College of Commerce and Economics which would in future be constituted as under :—

(1) The Director of Public Instruction.

(2) The Principal, Sydenham College of Commerce and Economics, Bombay, who would act as Secretary of the Board.

(3) The Deputy Secretary and Treasurer, Imperial Bank of India, Bombay.

(4) A Senior Chartered Accountant.

(5) A Senior Incorporated Accountant.

(6) & (7) Two experts in Mercantile Law.

(8) A representative nominated by Sir Jugmohandas Vurjivandas, Kt.

(9) A representative of the late Sir Chinubhai Madhavlal, Bart., C. I. E.

(11) & (12) Two representatives nominated by the Bombay Chamber of Commerce.

(13) A representative nominated by the Bombay Millowners' Association.

According to the existing rules relating to the constitution of the Board, the Director of Public Instruction, the Principal of the College and the Deputy Secretary and Treasurer of the Imperial Bank of India will be permanent members and the other members of the Board would hold office for a period of three years but would be eligible for renomination.

The Association was called upon to nominate a representative on the Board as reconstituted and **Mr. A. Geddis** was nominated accordingly.

CENTRAL COTTON COMMITTEE.

Association's Representative.

Under Section 4 of the Cotton Cess Act (No. XIV of 1923) the Association was entitled to one representative on the Central Cotton Committee. The Government of India, in April, requested the Association to nominate their representative. **Mr. J. A. Kay** was nominated accordingly.

Later the Secretary of the Central Cotton Committee invited the Association to appoint a temporary representative during **Mr. Kay's** absence on leave and **Mr. S. D. Saklatvala** was appointed to fill the temporary vacancy.

BOMBAY SMOKE NUISANCES COMMISSION.

Association's Representatives.

The Government of Bombay in October informed the Association that the Bombay Smoke Nuisances Commission would be reconstituted as from 1st January 1924, and requested the Association to nominate two members to serve thereon for a period of two years. Messrs. **N.B. Saklatvala, C.I.E.** and **W.A. Sutherland,** the Association's representatives upon the existing Commission, were nominated to represent the Association upon the new Commission.

MEMBERSHIP OF THE TEXTILE INSTITUTE, MANCHESTER.

The Committee, in forwarding a copy of the Annual Report of the Association to the Textile Institute, Manchester, expressed a hope that the Association would be favoured with copies of the *Journal of the Textile Institute.*

The Institute, in their reply, pointed out that as their journal was a monthly publication the Annual Report of the Association hardly constituted an adequate exchange, and therefore suggested that the Association should apply for membership, in which case a copy of the journal would be forwarded monthly.

The Association was subsequently elected as members of the Institute, membership being vested in the name of Mr. Richard Ainscough, Acting Secretary of the Association.

VICTORIA JUBILEE TECHNICAL INSTITUTE.

FINANCES.

(*Vide Report for* 1922, *pages* 20 *and* 145.)

As a result of the special appeal to the members of the Association by the Chairman referred to in the report for 1922 a sum of Rupees 1,04,500 was collected.

It was understood at the time of issuing the appeal that the Fund so collected would be handed over to the Trustees of the Institute only after the Board had been reconstituted and the proposals of this new Board as to the future financial stability of the Institute accepted by the Committee of the Association.

In July 1923 the Principal and Secretary of the Institute forwarded to the Association a copy of the Budget Estimate for the year 1923-24 and requested that the Fund collected might be handed over to enable him to balance the Income and Expenditure account.

The Committee did not consider the statement submitted as satisfactory, and the question was therefore referred to a special Sub-Committee who discussed the financial position of the Institute with Mr. H. F. Knight, Chairman, and Mr. A. J. Turner, Secretary to the Board of Trustees. At this meeting Mr. Knight submitted to the Sub-Committee a fresh statement of accounts of the Institute for 1923-24 which the Sub-Committee considered satisfactory, and as a result recommended that the sum collected might be handed over to the Board of Trustees.

The General Committee agreed with the Sub-Committee's recommendations but in addressing the Board of the Institute stated that they had decided for the present to continue to contribute to the funds of the Institute a sum of not less than Rs. 2,000 per annum on the condition that the Association would be entitled to nominate two representatives to the Board so long as such annual contribution was made.

The Committee further stated that they had also decided to hand over to the Institute the sum collected by them from members of the Association provided that they received a definite undertaking from the Board to the effect that, in the event of the Association for any reason deciding to discontinue the annual contribution, the Board would, under Rule 3 (*b*) of their Rules and Regulations, add to their number a representative of this Association, it being understood in such case that the Association would be represented in perpetuity, *i.e.*, that in the event of the death, resignation or removal of their nominated representative they would have power to nominate another representative to serve in his stead.

The Committee added that the sum referred to above, was lying at the moment in the Bank as a fixed deposit and would be available after the 10th October 1923 and that the money would be sent to the Board of the Institute as soon as possible after receipt from them of the undertaking referred to above.

The Board in their reply stated that the request of the Association had been considered by them, but regretted they could not under the existing constitution give the undertaking required as it would be *ultra vires*. The Board were, however, of the opinion that a representative of the Millowners' Association should always be appointed, this representation to be apart from the representation under Rule 2 of the Memorandum of Association. The Committee in answer to this letter stated that they regretted that the Board were unable to give an undertaking that the Association should be represented in perpetuity upon the Board of the Institute, but in consideration of the opinion expressed that "a representative of the Millowners' Association should always be appointed, this representation to be apart from the representation under Rule 2" they were willing to pay over to the Institute the amount collected from members of the Association. The Committee further indicated that they reserved to themselves the right to ask the Institute to appoint a representative on the Board of the Institute under Rule 3 (*b*) of the Memorandum of Association if for any reason the Association's annual contribution was withdrawn.

The amount collected from members which together with accrued interest totalled Rs. 1,07,983-4-6 was accordingly handed over to the Board of Trustees of the Institute.

His Excellency the Governor of Bombay, on behalf of the Board, at the official opening of the new buildings of the Institute at Matunga on November 14th, 1923, thanked the Millowners for their munificent donation and expressed the hope that the Institute would continue to receive their support. (*Appendix* **A-1**).

VICTORIA JUBILEE TECHNICAL INSTITUTE.

REVISION OF THE COURSES OF STUDY.—SPECIAL CLASSES FOR MILL APPRENTICES.

(*Vide Report for* 1922, *page* 21.)

Towards the end of 1922 a Sub-Committee consisting of Mr. S. D. Saklatvala, Mr. F. Stones, O.B.E., and Mr. T. Watts, were appointed to co-operate with three representatives of the Board of the Institute, to consider the suitability of the existing textile courses and to suggest the changes necessary to make the courses meet more fully the requirements of the textile industry of India and particularly the mill industry of the Bombay Presidency.

The report submitted by the Sub-Committee stated that the principal objection to the existing technical course was that too much attention was paid to stereotyped English practice and the requirements of the City and Guilds of London Institute, and too little to the special conditions of the Bombay textile industry.

It was suggested that a double course would be advantageous, one to be attended by students whose aim was to become assistants in mills, and the

second and more advanced course for those wishing to obtain higher posts as masters, managers or textile chemists.

The Sub-Committee considered it advisable that the testing plant of the Central Cotton Committee should be located at the Institute and facilities given to students for making tests and becoming acquainted with the various grades of Indian cotton. The services of the technical staff of he Central Cotton Committee might be utilized to give special lectures in the particular lines in which each member of the staff specialised.

The necessity for the provision of a waste plant was indicated, and it was suggested that the larger machinery makers be approached to supply such a plant at a nominal cost. Pending the provision of a waste plant at the Institute, agents with mills in the vicinity of the Institute might be asked to allow demonstrations in waste spinning in their mills.

An apprentice course was also recommended to enable mill apprentices in spinning, weaving and dyeing to obtain theoretical knowledge in these subjects by attending lectures at the Institute.

It was pointed out that arrangements for the provision of technical instruction for workmen and jobbers were necessary and it was further suggested that a series of simple lectures should be arranged in the Sir Vithaldas Thackersey Memorial Hall.

Suitable text-books for the workmen's and jobbers' courses should be prepared in Marathi and the assistance of the Bombay European Textile Association and the Textile Engineering Association enlisted.

As a result of the above recommendations the Board of the Institute requested the Principal to prepare curricula for apprentice courses as under :—

(1) A course of theoretical instruction in cotton spinning.

(2) A course of theoretical instruction in cotton weaving.

The classes in connection with these courses were to be held on one day only per week and the course to be completed in two years.

Apprentices were required to have passed the Bombay Matriculation or School Final Examination. In cases where students had not passed any such examination they would be required to pass the ordinary entrance examination of the Institute to be held in June.

All the members of the Association were subsequently circularised regarding the above special arrangements for mill apprentices and it is understood that 23 students are attending the special lectures.

VISIT OF MR. HIMBURY TO THE ASSOCIATION.

Early in February a Special General Meeting of the members of the Association was convened for the purpose of attending a lecture given by

Mr. Himbury, General Manager of the British Cotton Growing Association, on " Present and Future Cotton Supplies."

Special invitations were also issued to the members of other associations concerned with the different aspects of the textile industry and a very representative meeting was obtained.

Mr. Himbury in addressing the meeting, stated that the adequacy of the supply of cotton to meet the world's demand was a serious problem and would become still more so when conditions were more settled and the world's spindles were again in full swing. It would not be possible for America to make good the shortage in other parts of the world as she was using more and more of her own cotton herself.

The lecturer then proceeded to discuss the possibilities of increasing the production of cotton in different parts of the world and explained various methods of irrigating and developing cotton plantations. He also gave a brief survey of the work that his Association and the Empire Cotton Growing Corporation had done in the interests of cotton growing in the Empire.

Mr. Himbury also referred in complimentary terms to the experimental work done at Surat and to the invaluable aid rendered by the Agricultural Department in developing the cotton output of India.

Samples of cotton grown in various parts of the world which the lecturer had collected were also exhibited and proved to be of great interest to many present at the meeting.

The Hon'ble Mr. A. C. Chatterjee, C.I.E., I.C.S.
Visit to the Association.

Towards the end of November, a special Sub-Committee of the Association met the Hon'ble Mr. A. C. Chatterjee, C. I. E., I.C.S., Member in charge of the Department of Industries and Labour of the Government of India.

In the course of the conference the following subjects were discussed :—

1. International Labour Conference.
2. Factory Laws.
3. Workmen's Compensation Act.
4. Registration of Trade Unions.

In reply to a complaint raised by one of the representatives of the Association against the non-receipt of the questionnaire issued by the International Labour Office and the consequent failure of the Association to supply its representative with considered views, the Hon'ble Member replied that the Government of India would not bind itself to accept any of the recommendations made at the International Labour Conference without consulting local Governments and other public bodies.

In this connection, Mr. Chatterjee urged the organization of a Federation of Indian Industries so that the appointment of the employers' delegate might be more easily made. This would obviate the delay caused by the Government of India having to consult all the larger Employers' Associations of the country before making an appointment.

Questioned as to the advisability of allowing a breathing space before proceeding with further legislation with reference to factories, the Hon'ble Member stated that it was not the intention of Government to interfere in the near future with any of the more important principles involved in factory legislation.

STANDARD CONTRACTS.

The question of standardising the contract forms used by members of the Association has been engaging the attention of the Committee for a considerable time.

Towards the end of April the question was referred to a special Sub-Committee consisting of :—

Capt. E. V. Sassoon, (*Chairman*).
Mr. S. D. Saklatvala, (*Dy. Chairman*).
Mr. Lalji Naranji.
Mr. H. P. Mody.
Mr. Munmohandas Ramji.
Mr. A. Geddis.
Mr. C. D. Silas.

In the first instance a detailed examination of the contracts used by all members was made, which revealed that whereas some of the contracts did not adequately protect the mills, others were most one-sided and unfair to the buyers. In the majority of cases it appeared doubtful whether the contracts used would be binding in a Court of Law.

A preliminary report was submitted to the General Committee in October and a final report was made in December which incorporated the suggestions made by the General Committee and the minor amendments made by the Association's lawyers.

In January 1924 the General Committee passed a resolution recommending the contract for the favourable attention of all members of the Association. It is not intended that the acceptance of the contract should be made compulsory but its obvious advantages should ensure its adoption by the large majority of mills, members of the Association, and the equitability of the clauses should make it popular with buyers.

A record will be maintained in the offices of the Association of the mills which adopt the contract. (*Appendix* **A-2**).

ARBITRATION RULES.

One of the clauses in the proposed standard contract makes provision for the submission of all disputes arising thereunder to arbitration in accordance with the Arbitration Rules of the Association. When the contract was originally submitted to the General Committee for consideration there was a general consensus of opinion that whether or not a standard contract was adopted it would be advantageous to frame rules for arbitration, and a resolution was passed deputing to the Contracts Sub-Committee the task of drawing up suitable rules. The Contracts Sub-Committee after consideration of the special needs of the Indian textile trade, the provisions of the Indian Arbitration Laws, and the arbitration rules of other bodies issued a report in December 1923.

The rules recommended by the Contracts Sub-Committee which are now under consideration provide for the appointment of a panel of arbitrators drawn in equal numbers from amongst the representatives of dealers and millowners, to be elected triennially by the Association. In the first instance the appointment of arbitrators will be made by the parties themselves, but in the event of a disagreement in their awards, the right of appointing an umpire will rest with the Association. Provision is also made whereby if one party to a dispute refuses to appoint an arbitrator after due notice, the award of the arbitrator appointed by the other party shall be binding on both.

The following recommendation accompanied the report of the Sub-Committee :—

> " The insertion of a clause is recommended in all piece-goods and yarn contracts made by members of the Association with dealers, to the effect that in the event of any dispute the parties to the contract agree to submit such dispute to arbitration in accordance with the Arbitration Rules of the Bombay Millowners' Association, and further agree to abide by the decision of the arbitrators or the umpire appointed in accordance with the terms of the Association's Rules for Arbitration."
>
> (*Appendix* **A 3**).

REVISION OF TRADE MARK REGISTER.

Early in April Messrs. E. D. Sassoon & Co., Ltd., requested the Association to take up the question of reorganizing the system by which cloth and yarn tickets were registered. It was pointed out that many hundreds of the tickets registered with the Association were now out of use and it was suggested that a book should be compiled for each mill agent containing all the registered tickets of every member of the Association so that easy reference could be made in the office of the agents concerned when questions of imitation of tickets or the designing of new tickets arose.

After careful investigation the Committee considered that it would not be feasible to adopt Messrs. E. D. Sassoon's suggestion of supplying each

mill agent with copies of all trade marks registered with the Association in view of their numbers. An alternative scheme was put forward by the Secretary and adopted by the Committee, which provided for a revision of the register, the deletion of unused and indecipherable trade marks and the provision of a comprehensive analytical index.

The work of compiling the new register was commenced early in May and is now practically completed.

Firms contemplating the production of new tickets or stamps are recommended to send representatives to examine the register and index, so that as far as possible infringements of existing trade marks may be avoided. The present general policy of designing new trade marks without consulting the registers often leads to new trade marks having to be withdrawn owing to their being colourable imitations of trade marks already registered.

AMENDMENT OF TRADE MARK RULES.

During the process of revision of the trade mark registers, several weaknesses in the existing Trade Marks Rules were brought to the notice of the Trade Marks Sub-Committee by various members of the Association and in consequence amendments of the rules have been suggested which provide—

(1) for the submission of the name of a trade mark with every application for registration ;

(2) that a trade mark shall not be accepted for registration unless it complies with the definition of a registrable trade mark, as laid down in the rules ; and

(3) for the submission for fresh registration of a trade mark which has been materially altered.

The amendment of the Trade Mark Rules recommended for giving effect to the suggestions of the Trade Marks Sub-Committee will be placed before the Annual General Meeting and if approved, will come into operation on April 1st 1924.

INDEXING OF ASSOCIATION'S REPORTS.

The difficulty of tracing the past history of important subjects dealt with by the Association and the time and labour wasted in tracing isolated items of information embodied in old annual reports experienced by members and the Secretary, led the Committee to give permission for the preparation of a complete analytical index of the reports of the Association since its inception in 1876.

The index will provide an invaluable aid towards consistency and development of opinion with reference to every subject of importance dealt with by the Association and will provide the enquirer with a clear indication as to the views which have previously been expressed by past Committees on all questions which have come before the Association.

The work of compilation is now in progress and it is hoped to complete it early in 1924. Thereafter the index will be revised and brought up to date periodically at five-yearly intervals.

LIST OF COTTON-GOODS MANUFACTURED BY THE MEMBERS OF THE ASSOCIATION.

(*See Report* 1921, *pages* 91 *and* 416.)

A comprehensive list giving the names of the various cotton goods manufactured by the members of the Association was published by the Association in 1921. This list was revised and brought up to date during the year under review.

MEMBERSHIP OF THE ASSOCIATION.

The total membership of the Association on 31st December 1923 was 94 as against the same number at the end of 1922.

The following members were elected during the year under report :—

The Bengal Luxmi Cotton Mills, Limited,
The Assur Veerjee Mills, Limited.
The Bhagirath Spinning, Weaving and Manufacturing Co., Ltd.
*The Bradbury Mills, Limited.

and the following ceased to be members :—

The Pioneer Rubber and Industrial Company, Limited.
The Planet Mills, Limited.
The Pratap Spinning, Weaving and Manufacturing Company Limited.
*The Bradbury Mills, Limited.

FACTORIES ACT (AMENDMENT).

WEEKLY HOLIDAYS.

(*See Report* 1922, *pages* 44 *and* 194.)

Early in September 1922 the Committee of the Association had agreed to a proposal of the Government of Bombay to amend Section 2 (8) of the Factories Act, regarding the definition of " week " as hereunder :—

" Week means the period between the midnight on Wednesday and midnight on the succeeding Wednesday night."

*Resigned on 31st December 1922, but elected again towards the end of the year under report.

Subsequently, the Government of India decided to add a sub-section to Section 22 instead of amending Section 2 (8) as stated above and the following additional sub-section to Section 22 received the assent of the Governor-General in Council in March 1923:—

> "*Section* 22 (2). *Where in accordance with the provisions of Sub-section* (1) *any person is employed on a Sunday in consequence of his having had a holiday on one of the three days preceding that Sunday, that Sunday shall, for the purpose of calculating the weekly hours of work of such person, be deemed to be included in the preceding week.*"

The amendment quoted appeared to remove the anomalies caused by the previous wording of Section 22, and met the desires of the Association upon this point.

INDIAN FACTORIES ACT.

PROPOSED FURTHER AMENDMENT.

Towards the end of June the Government of Bombay forwarded to the Association a copy of a letter from the Government of India regarding the necessity for further amending the Factories Act and requested the favour of the Association's views thereon. After calling attention to the minor amendments which had recently been made in the Act with reference to the definition of a week, the letter went on to state that Government desired to be furnished with the particulars of any difficulties of an administrative nature which had been experienced, and asked for specific suggestions for the amendment of the Act in cases where such difficulties were sufficiently serious. A conference of Factory Inspectors, towards the end of the year, was proposed, if the amendments suggested were numerous and important, and particular attention was invited to the question of rest intervals. The normal arrangement contemplated by the existing provision was that operatives should have at least one interval of an hour during the day's work. Under the provisions of Section 21 (1) (*a*) (*ii*) it was possible if the operatives so desired to substitute for this hour two periods of half an hour each. The letter pointed out that a strict interpretation of the wording of the Act precluded the two half hours being substituted for the single rest period of one hour, unless both rest intervals occurred before the seventh hour's work, which was not thought to be the intention of the Select Committee, who were responsible for the insertion of Section 21, and it was thought that the Act should be suitably amended.

It had been suggested to the Government of India that the Act might also be amended so as to allow an interval of half an hour only in case where men were employed not more than 8½ hours a day, and a majority of the workers desired the shorter interval. Any such reduction would in any case apply to adult males only as Government were unwilling to reduce the rest interval in the case of females and young persons.

Section 43A of the existing Act was designed to utilize fines imposed by Courts for breaches of the law to provide compensation for injuries by accident

to factory workers. The Workmen's Compensation Act, 1923, which has now been passed, made special provision for compensation to factory workers which come under the definition of Section 3 (*a*) of the Act. Opinion was invited as to whether Section 43A should be repealed or retained for the benefit of workers in factories notified under Section 3 (*b*) of the Act.

The Committee in reply stated that if, as was pointed out in the letter of the Government of India, the intention of the Legislature had been frustrated owing to the wording of Section 21 (1) (*a*) (*ii*) it should be amended, care being taken to insure that the rest intervals occurred at suitable intervals during the working day, preferably about mid-day, and that the work-people desired the change. It was thought that the full hour's rest interval should be given before the eighth hour's work.

The amendment of Section 21 (1) (*a*) (*ii*) in another direction was also desired. In its existing form it would appear that if a majority of workers in a particular factory desired to introduce a two-break system, this could be done without the concurrence of the employer, which was considered most undesirable, and it was thought that this section should be amended so to make the concurrence of the employer essential before the provisions of the section were enforced.

The Committee considered the proposal to reduce the rest interval in the case of adult male workers in factories working not more than 8½ hours per day as most undesirable since it would probably lead to an increase in the practice of double-shift working which would not be advisable at the present time in Bombay, owing to the lack of housing accommodation in the mill districts for the great increase in population which would necessarily ensue. In any case, so far as cotton mills in the Bombay Presidency were concerned the limitation of the reduction of rest interval to adult male workers, would make the proposed " concessions," practically useless since almost all mill departments employed a percentage of females and young persons.

The Committee were of opinion that Section 43A of the present Act should be repealed in view of the provisions of the Workmen's Compensation Act rather than that it should be amended and retained for the benefit of workers in factories notified under Section 3 (*b*) of the Factory Act. The attention of Government was called to the necessity of amending Section 30 of the Act, which, in its present form was considered too dogmatic for effective practical application without causing serious inconvenience if strictly enforced.

Reference was made to the particular difficulties which had arisen in respect of the Association's application for the exemption of the continuous process of dyeing, bleaching and cloth printing from the provisions of Sections 21, 27 and 28.

The present wording of the Act only allowed the Local Government to give exemptions from Sections 21 and 22 for work in the nature of continuous processes.

It was pointed out that mills in the particular cases quoted had not applied for exemption from Section 22—the weekly rest day, which could have been given under the Act—but for the more necessary exemptions from Sections 27 and 28, which as far as the principle of the Act was concerned were of less than equivalent importance. It was therefore suggested that Section 30 (1) (*c*) should be amended to allow Local Governments an option in granting exemptions for continuous processes.

If a conference of Factory Inspectors was found to be necessary in view of the administrative difficulties experienced, and the specific amendments suggested by Local Governments, it was suggested that such conference should be extended to include adequate representation of the industrial interests concerned.

Finally the Committee stated that they were of the opinion that the main principles of the present Factory Act should remain undisturbed for an extended period of years until labour was more efficient, better educated, better housed, more stable, better organized and more able to appreciate the privileges and opportunities enjoyed under the Act.

Attention was also called to the hours of labour, and Factory law generally, in Japan and China ; and it was pointed out that the advantages enjoyed by the Japanese employer in the matter of wages, hours of labour, and State aid give him very considerable advantages in competition against the Indian manufacturer and that until Japan and China brought Factory legislation more into line with Factory legislation in India, further advances towards Western conditions, especially in the matter of hours of labour, would, to a certain extent, be considered untimely and ill-advised. (*Appendix* **B-1**).

THE INDIAN FACTORIES ACT.

EXEMPTIONS.

(*See* 1922 *Report, pages* 29 *and* 169.)

The Director of Industries, Bombay, early in December 1922, requested the Association to compile a list of legal exemptions which it was proposed to apply for under the New Factories Act (*vide* 1922 Report). The question was referred to the Technical Advisory Sub-Committee and a reply sent to the Director on the lines of their report.

It was pointed out to the Director that the number of exemptions applied for had been reduced to the absolute minimum necessary for the satisfactory working of the mills, but that though this attitude had been consistently and conscientiously taken at all times, some of the exemptions applied for could not be given legally under the Act in its present form and in order to legalise the exemptions applied for it would be necessary to press for an amendment of the Act and particularly of Section 30.

The exemptions applied for by the Committee are given below together with the reasons why such exemptions were considered necessary :—

Section 21. Exemption from the provision of Section 21 of the Old Act as amended by Section 12 of the Amendment Act regarding compulsory recess.

(1) All work in the following departments :—the boiler and power houses, or in the mechanic's shop, smithy or foundry ; or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes, and pumps for fire, humidifying or boiler feed services.

(2) All work in connection with urgent repairs to buildings or machinery belting or ropes, electric wires or cables.

(3) Cleaning of underground flues and drains in mills and also in ginning and press factories.

(4) Continuous processes in dye and bleach works.

(5) Use of mechanical or electrical power for all work, in mills or factories, in boiler and power houses, or in the mechanic's shop, smithy or foundry or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes and pumps for fire, humidifying or boiler feed service or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices or any part of the mills or factories used exclusively as dwellings.

(6) Work by persons engaged in oiling, scouring, examining or repairing or in supervising or aiding in the oiling, examination or repair of any machinery.

The necessity for exemptions from the operation of Section 21 for each of the above was explained as follows :—

Classification (1) related to all work falling under the province of the Factory Engineer and his staff and exemption was necessary because, during the recess interval, steam had to be kept up in the boiler, fire service pumps must continue to be worked, examined and repaired, if necessary, the engine had to be examined and cleaned and some of its parts lubricated or stored with oil or grease which could not be done when running. The mechanics' and allied shops all had to work at times for repairs to engine parts, etc. It was pointed out that the men employed in the classes of work enumerated under classification (1) generally got an hour's recess, or even more, but the nature of their occupation was such that they could only be relieved in rotation and the exact time at which each workman would have a recess would be difficult to define and it was therefore thought that they ought to be exempted from the operation of Section 21.

(2) *Urgent repairs to buildings, machinery, etc.*

Exemption from the operation of Section 21 was necessary in cases of urgent building repairs or sudden breakdowns of important machines, driving

belts or ropes, electric wires or cables, when the loss of an hour in the midst of repair work would at times affect the whole or a large portion of the operatives.

(3) *Cleaning of underground flues and drains.*

These flues accumulate dirt, dust and fluff, the whole of the time the machines are running and it is necessary to clean them during stoppage intervals, if the room atmosphere is to be kept reasonably free from dust and impurities during working hours. This type of cleaning is, moreover, very necessary to prevent undue risk of fire.

(4) *Continuous processes in dyeing and bleaching.*

Machines must be run continuously in most dyeing and bleaching processes since materials could not be left half steeped in the dyeing or bleaching liquors without damage or deterioration.

(5) *Use of electrical or mechanical power for lighting purposes, etc.*

The necessity of exemptions under this head would be obvious.

(6) *Oiling, scouring, examining or repairing of machinery.*

In many machines, *special* oiling and scouring, and minor repairs must be effected during recess hours.

For example, the oiling of ring and mule spindle footsteps and bearings, the scouring of rollers, rebanding of ring spindles, must be done in the recess hours to minimise the losses to the employer and the employee which would be entailed if such work were carried on in the working hours.

Section 22. Exemption of the following from the provision of Section 22 of the Old Act as amended by Section 13 of the Amendment Act, regarding weekly holidays.

(1) All work in the following departments :—The boiler and power houses or in the mechanics' shop, smithy or foundry, or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes and pumps for fire, humidifying or boiler feed services.

(2) Work on urgent repairs to buildings or machinery, belting or ropes or electric wires or cables.

(3) Cleaning of boiler, chimney and blow-room flues.

(4) Cleaning of other underground flues and drains in the mills.

(5) Cleaning of interior ceilings, beams and walls.

(6) Use of mechanical, or electrical power for all work in the mills or factories, in the boiler and power houses, or in the mechanic's shop, smithy or foundry, on in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes, and pumps for fire, humidifying or boiler feed services, or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices or any part of mills or factories used exclusively as dwellings.

(7) Work by persons engaged in oiling, examining, scouring or repairing or in supervising or aiding in the oiling, examination, scouring or repair of any machinery.

EXPLANATIONS :—(1) and (2) above have been fully explained in connection with Section 21 and similar remarks, speaking generally, would apply with even greater force for the exemption of these classes of work from the operation of Section 22 regarding weekly holidays.

(3) *Cleaning of boiler, chimney and blow-room flues.*

This can be done on stop days only.

(4) Underground flues and drains can be cleaned thoroughly on stop days only.

(5) *Cleaning of interior ceilings, beams and walls.*

Such work can be safely and satisfactorily done on stop days only. Obviously it would be extremely hazardous to do this kind of work, especially to clean the ceilings, while the machinery is running. If done during working hours, or while the mills were stopped for the periodical cleaning, the material in process in the machines below would be dirtied and stained, and the machines themselves and the gearing fouled with dirt and fly.

(6) and (7) The remarks under headings (1) and (2) applied in these cases as well.

All work mentioned under headings 1 to 7 must necessarily be carried out on holidays. The omission of exemption in any of these from the operation of Section 22 would inflict much needless hardship on employees and employers and would, in addition, interfere with the manufacturing processes of working days.

Sections 27 and 28. Exemption of the following from the provision of Sections 27 and 28 of the Old Act as substituted by Section 17 of the Amendment Act, re : *limitation of working hours per week and per day.*

(1) All work in the following departments :—The boiler and power houses, or in the mechanic's shop, smithy or foundry or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes or pumps for fire, humidifying or boiler feed services.

(2) Work in connection with urgent repairs to buildings or machinery belting or ropes, or electric wires or cables.

(3) Cleaning of underground flues and drains in mills or in ginning and press factories.

(4) Continuous processes in dye and bleach works.

(5) Use of mechanical or electrical power for all work in the following departments :—The boiler and power houses, or in the mechanic's shop, smithy or foundry ; or in connection with the mill gearing, electric driving or lighting apparatus, steam or water pipes, and pumps for fire, humidifying or boiler feed services, or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices, or any part of mills or factories used exclusively as dwellings.

EXPLANATIONS :—Heads (1) to (3) needed little explanation in view of the remarks already made in connection therewith under Sections 21 and 22.

(4) *Continuous processes in dye and bleach works.*

The work in the dyeing and bleaching departments is in the nature of complementary processes and requires to be carried on continuously for technical reasons. Hence it was necessary to obtain exemption for such work from the provisions of Sections 27 and 28.

(5) The remarks under the heads (1) to (3) applied in this case as well.

After due consideration it was decided that no exemptions should be claimed for the processes of sizing, calendering or finishing, or for the work of packing, baling, bundling and despatching. It was fully recognised that in certain cases exemptions would be very advantageous, but since their absolute necessity under ordinary circumstances was in some instances doubtful, it was decided that exemptions should not be asked for.

Finally it was the opinion of the Committee that it would be advisable to include in the Act, or the rules in connection therewith, a definition of 'Urgent Repairs' so as to avoid any differences of opinion between Millowners and Factory Inspectors and prevent inadvertent contraventions of the Act, and the following definition was therefore suggested :—

> " Urgent Repairs mean any work necessary to prevent a stoppage of a portion or the whole of the machinery of a mill."

The Director of Industries in replying stated though he was unable to recommend to Government all the proposals outlined in the Committee's letter, the most important of them had been accepted. He would, however, be prepared to consider further representations from the Committee and to submit them for the consideration of the Local Government. In the meantime Government had been asked to notify the exemptions recommended. The exemptions which would be granted in the case of cotton spinning and weaving mills were published in the *Bombay Government Gazette* dated the 12th July 1923, and are reprinted below :—

> No. 3224(*a*).—Under Sub-Section (3) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt the work on urgent repairs performed by engine or power house drivers in cotton spinning

and weaving mills and by drivers on the lighting, ventilating or humidifying apparatus in such mills from the provisions of Sections 21, 22, 27 and 28 of the said Act, subject to the following conditions, namely :—

(*a*) That the prescribed intervals for food and rest shall be given to all persons employed on such work ;

(*b*) that no person shall be employed for more than six hours on the weekly holiday ;

(*c*) that no person shall be employed for more than 78 hours in any one week ;

(*d*) that no person shall be employed for more than twelve hours in any one day.

No. 3224 (*b*).—Under Clause (*a*) of Sub-Section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt—

(*a*) The work performed by oilers, firemen and their attendants in cotton spinning and weaving mills ;

(*b*) the work in the mechanic shops, smithies or foundries of cotton spinning and weaving mills ;

from the provisions of Sections 27 and 28 of the said Act, subject to the condition that no person shall be employed for more than seventy two hours in any one week or for more than twelve hours in any one day.

No. 3224 (*c*).—Under Clause (*b*) of Sub-Section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt —

(*a*) The work performed by fire pumpmen in cotton spinning and weaving mills from the provisions of Sections 22, 27 and 28 of the said Act, subject to the condition that no fire pumpmen shall be employed for more than seventy-two hours in any one week ;

(*b*) the work involved in cleaning the blow-room flues in cotton spinning mills from the provisions of Sections 27 and 28 of the said Act, subject to a limit of three hours overtime ; and the work involved in cleaning the blow-room flues in cotton spinning mills where, owing to difficulties in plant or to prevent danger to the operatives, it is either impossible or inadvisable to perform such work during the week, from the provisions of Sections 22 and 27 of the said Act subject to the following conditions, namely :—

(*a*) That not more than one-half of the blow-room staff shall be employed ;

(*b*) that no person shall be employed for more than six hours on the weekly holiday ; and

(*c*) that no person shall be employed on consecutive holidays.

No. 3224 (*d*).—Under Clauses (*a*) and (*c*) of Sub-Section (1) of section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt—

(1) The work performed by the kiermen in dyeing and bleaching works from the provisions of Sections 21, 27 and 28 of the said Act, subject to the following conditions, namely :—

(*a*) That no person shall be employed for more than seventy-two hours in any one week ;

(*b*) that no person shall be employed for more than twelve hours in any one day ;

(*c*) that the prescribed intervals for food and rest shall be given ;

(2) the work performed by night firemen in cotton spinning and weaving mills from the provisions of Sections 21, 27 and 28 subject to the condition that no fireman shall be employed for more than seventy-two hours in any one week.

No. 3224 (*e*).—Under Clause (*c*) of Sub-Section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt the continuous process work in cloth printing, bleaching and dyeing works from the provisions of Section 21 of the said Act.

This notification of legal exemptions on 10th July 1923 cancelled the exemptions allowed till the above date. Their application in practice will be apparent from the sub-joined statement.

For convenience in interpretation it might be explained that

Section 21 refers to daily rest periods.

Section 22 ,, ,, weekly holidays.

Section 27 ,, ,, 60 hours' week.

Section 28 ,, ,, 11 hours' day.

Class of exempted work.	Exemptions allowed during transition period (now terminated.)	Legal exemption to be allowed in future.	Remarks.
Work by superivising staff and clerks	21, 22, 27, 28.	21, 22, 27, 28.	Exempted by Section 29 of the Act and Rule 51/52. (*See* Rules published in *Bombay Government Gazette* of 12th July 1923). The persons deemed to hold position of supervision or management are :— All Factories :—Manager, Asst. Manager, Departmental Heads and Assistants, Engineer and certificated Assistants, Electrical Engineer, Head Storekeeper and Assistants, Boiler Serang, Technical Experts. Spinning & Weaving Mills :— Engineering Department—Foremen-Mechanics. Card Room & Spinning Dept.—Head Jobbers and Jobbers. Weaving Department—Head Jobbers, Jobbers, and Overseers. Dyeing, Bleaching, Calendering and Finishing Departments—Overseers.
Watchmen.	.. .. ..	..	Watchmen *do not* come under the Act.
Work on urgent repairs by Engine or Power House, Drivers in Spinning and Weaving Mills, and by Drivers on the lighting, ventilating or humidifying apparatus in such mills.	21, 22, 27, 28.	*21, 22, 27, 28.	*Subject to following conditions :— (*a*) that prescribed intervals for food and rest shall be given to all persons employed in such work ; (*b*) no person shall be employed for more than six hours on the weekly holiday ; (*c*) no person shall be employed for more than 78 hours in any one week ; (*d*) no person shall be employed for more than 12 hours in any one day. Work on urgent repairs by other persons than those mentioned in this list can be exempted from Sections 21,22, 27 and 28, in accordance with Rule 79 which reads as follows :— Where under the provisions of Subsection (3) of Section 30 any factory requires exemption from the provisions of any of Sections 21, 22, 27 and 28, the following conditions shall be observed :— (*a*) Unless the Inspector gives permission in writing for reporting otherwise than as laid down in this clause, the employment of persons on urgent repair the Manager— (1) shall send, within 24 hours of the commencement of work on urgent repairs, written notice to the Inspector describing briefly the nature of the repairs and the probable period of their duration, and (2) shall send weekly during the continuation of work on urgent repairs a statement giving the names of all persons who have worked for more than 60 hours in the preceding week, showing the total number of hours worked in each week by each person. (*b*) In all cases of urgent repairs in which the provision of Section 27 are not observed, every person employed in a factory for more than 60 hours in any one week shall be paid in respect of the overtime at a rate which shall be at least 1½ times the rate at which he is normally paid.
Work in the Mechanic's Shop, Smithy or Foundries of Cotton Spinning & Weaving Mills.	21, 22, 27, 28.	†27 & 28.	† Subject to the condition that no person shall be employed for more than 72 hours in any one week or more than 12 hours in any one day.

Oilers, Firemen, and their attendants in Cotton, Spinning and Weaving Mills.	21, 22, 27, 28.	27 & 28.	Subject to same conditions as work in Mechanic's Shop, etc.
Work involved in cleaning Blow-room flues in Cotton Spinning Mills.	22, 27.	27 & 28. or 22 & 27.	Subject to a limit of 3 hours' overtime. Where owing to difficulties in plant or to prevent danger to the operatives it is either impossible or inadvisable to perform such work during the week and subject to the following conditions :— (*a*) That not more than half the Blow-room staff shall be employed ; (*b*) no person shall be employed for more than 6 hours on the weekly holiday, and (*c*) no person shall be employed on consecutive holidays.
Work on cleaning of walls, ceilings or other portions of factory buildings, tanks, wells, humidifying or ventilating tunnels, line shaft alleys or galleries in Ginning Factories.	22, 27.	*Nil.*	....
Work performed by Fire Pumpmen in Cotton Spinning and Weaving Mills.	21, 22, 27, 28.	22, 27, 28.	Subject to condition that no fire pumpmen shall be employed for more than 72 hours in any one week.
Night Firemen in Cotton Spinning and Weaving Mills.	21, 22, 27, 28.	21, 27, 28.	Subject to condition that no firemen shall be employed for more than 72 hours in any one week.
Work on process of packing, bundling or baling of finished articles or receiving and despatching of goods.	22, 27.	*Nil.*	Attention is called to Section 30 (2) for cases when an exceptional press of work has to be dealt with.
Sizing processes.	21.	*Nil.*	
Calendering and Finishing	21, 27, 28.	*Nil.*	
Kiermen in Dyeing and Bleaching Works.	21, 27, 28.	21, 27, 28.	Subject to conditions— (*a*) that no person shall be employed for more than 72 hours in any one week, (*b*) no person shall be employed for more than 12 hours in any one day. (*c*) the prescribed interval for rest and food being given.
Continuous process work in Dyeing, Bleaching and Cloth Printing.	21, 27, 28.	21.	It should be noted that the exemption does not apply to all workmen in the Dyeing, Bleaching and Cloth Printing Departments but only to those engaged in continuous processes.

The foregoing table should be read in conjunction with the tabular list of exemptions given on pages 38 and 39 of the Annual Report for 1922.

All members were duly informed of the new exemptions.

The Association in a letter to the Director of Industries, Bombay, pointed out that while they agreed to the exemptions granted as a whole, further exemption should also be given in the case of dyeing, bleaching and cloth printing processes from Sections 27 and 28 in addition to Section 21. It was urged that the operations of dyeing, bleaching, etc., should be treated as a special case in which a liberal interpretation of the wording of the Act should be allowed in order to meet the necessities of trade and prevent evasions of the Act.

Another point which it was desired to bring forward related to the work of " Oilers " which it was suggested should be treated as " urgent repairs " without the necessity of notification to the Inspector. Special exemptions from the provisions of Section 21 might be necessary in the event of a bearing running hot when constant oiling and supervision might be necessary. With the addition of the above two exemptions, it was thought that slight modifications in the existing working arrangements would enable all mills to work to the provisions of the Act.

The Director of Industries in his reply pointed out that the processes of dyeing, bleaching, etc., could not possibly be generally exempted from the provisions of Sections 27 and 28 until and unless the Factory Act was again amended since the exemption requested was not at present provided for by law. Particular cases, apart from general exemptions, when there happened to be an exceptional pressure of work in any factory, might possibly be exempted under Section 30 (2) by the Local Government on application. (*Section* 30 (2) *provides for exemptions from Sections* 27 *and* 28).

With regard to oilers the Director stated that no special exemption was necessary since there would be no interference from the Factory Department under the special circumstances outlined in the Association's letter.

In reply the Association stated that while making every effort to work to the provisions of the Act it was not thought that it would always be possible to avoid contraventions of Sections 27 and 28 in the case of dyeing, bleaching, etc., and in such cases it was suggested that instructions might be given to the Factory Inspection Department to take a lenient view of contraventions where it was proved that had the Act been adhered to, considerable loss might have been incurred by the employer owing to the cloth in process being damaged or rendered unsaleable.

As an alternative it was requested that provisional exemption should be given from Sections 21, 27 and 28 for a further period in view of the fact that the Association were at the moment in communication with the Government of Bombay with reference to an amendment to Section 30 (1) (*c*), to cover the exemptions considered necessary for dyeing and bleaching.

In his reply the Director pointed out that such exemptions could not legally be granted. It appeared to him that there were only two classes of cases where exemption was necessary :—

(1) Where owing to a miscalculation, or owing to some breakdown in process, it was necessary to retain men overtime in order to complete a dyeing or bleaching process when the cessation of work would cause damage to the whole batch of cloth under treatment. Where this was due to a breakdown, exemption could be claimed under Section 52 and in such emergencies it was not proposed to take action for the infringement of the Act.

(2) Where owing to a press of work or change from coarse to fine cloth, more cloth was *deliberately* put in the kiers than could be dealt with by the varying processes.

Section 52 of the Act referred to by the Director in the first class of cases reads as follows :—

" In computing the hours referred to in Section 23 Clause (*c*), Section 24 Clause (*b*), Section 27, Section 28 and Section 31 any interval by which work was interrupted for half an hour or more shall be excluded."

From this it would appear that in case of breakdown lasting for more than half an hour, the time lost might be made up at the end of the day without contravening the Act, in the case of adult males, who would generally be the only persons employed in the dyeing, bleaching and cloth printing processes.

The Director hoped that his proposals in regard to the first class of cases would meet with the wishes of the Association, at any rate pending the decision of the Government of India on the amendment of the Act, but it was pointed out that there was no justification for his exempting a case of the second class except in cases covered by Section 30 (2) where exemption could be given to deal with an exceptional pressure of work. (*Appendix* **B-2**).

RULES UNDER THE INDIAN FACTORIES ACT.

PERSONS DEEMED TO HOLD POSITIONS OF SUPERVISION OR MANAGEMENT IN COTTON SPINNING AND WEAVING MILLS.

By the terms of Section 29 of the Indian Factories Act persons holding positions of supervision or management in mills were exempted from the provisions of Sections 21, 22, 27 and 28 of the same Act.

The Rules under the Indian Factory Act, 1911, as amended by the Indian Factories (Amendment) Act, 1922, were published in Part I of the *Bombay Government Gazette* of July 12th, 1923. They are printed in the Appendix for purpose of record.

Rule 51 defined the persons deemed to hold positions of supervision or management in cotton spinning and weaving mills. Several members drew the attention of the Committee to the inadequacy of the list and the Director of Industries was therefore addressed on the subject.

It was pointed out that the persons who might be deemed to hold positions of supervision had not been fully defined in respect of the winding, warping, heald drawing and sizing departments for the purposes of Rule 51. In this connection, the Committee thought that jobbers, assistant jobbers and mukadams should be considered to hold position of supervision.

The attention of the Director was also invited to the fact that in the weaving department Rule 51 included head jobbers, jobbers and overseers, but in the spinning and carding departments only the first two classes were exempted, in the opinion of the Committee, the list should have been similar in both cases.

In replying, the Director stated that the published list was based on the recommendations made by the Association early in September 1922 (*vide* page 43 of 1922 Report), with the exception that the designation of " head electrician " had been altered to " electrical engineer."

If the Committee thought that the list forwarded with their original recommendations was inadequate, an amended list from the Association would receive the consideration of the Government.

As a result further the correspondence with the Director of Industries a modification of Rule 51 will be submitted by him to the Government for sanction, which, in the opinion of the Committee, will meet all the ordinary requirements of cotton spinning and weaving mills.

The proposed new list of persons who, for the purposes of Rule 51, will be deemed to hold positions of supervision or management and as such will be exempted from the provisions of Sections 21, 22, 27 and 28 of the Factories Act, is given below :—

Manager and Assistants.

Departmental Heads and Assistants.

Engineer and Certificated Assistants.

Electrical Engineer.

Head Storekeeper and Assistants.

Boiler Serang.

Engineering Department :

Foremen Mechanics.

**Preparatory and Spinning Departments :*

Jobbers or Muccadams.

†*Preparatory and Weaving Departments :*

Jobbers, Overseers or Muccadams.

Dyeing, Bleaching, Calendering, Finishing and Cloth Printing Departments :

Jobbers, Overseers or Muccadams.

(*Appendix* **B-3**).

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*Spinning Department shall, for the purpose of Rule 51, be deemed to include also Blowing, Carding, Drawing and Frame Departments.

† Weaving Departments shall, for the purpose of Rule 51, be deemed to include the preparatory processes of Winding, Warping and Sizing.

REGULATION OF GINS AND PRESSES.

Towards the end of December 1922 the Government of Bombay requested the Association to forward their views on the proposed legislation regarding the licensing of gins and presses.

The question was referred to a special Sub-Committee and a reply sent to the Government of Bombay embodying their recommendations.

In their letter the Committee stated that they were unanimously of the opinion that :—

(1) The idea of all-India legislation for the licensing of gins and presses should be abandoned until such time as the effect of the measures comprised in the Cotton Transport Bill (*vide* pp. 81-84, 1922 Report) combined with the necessary legislation providing for the adequate marking of bales, the compulsory maintenance of the necessary records in press-houses and the compulsory submission of statistical returns which it was considered should be introduced at an early date, could be accurately determined.

(2) With regard to legislation, the Bill should contain enabling clauses empowering a Local Government—

(*a*) To introduce a system of licensing gins and presses if satisfied that such a measure was necessary ;

(*b*) to frame rules in accordance with the proposals of the Central Cotton Committee.

Their proposals were :—

(1) That in all new ginning factories, it should be provided if necessary by legislation, that separate exits and entrances should be made and certain other minimum requirements supplied ;

(2) that press-houses, where cotton was handled on the ground floor, should be paved ; and

(3) that only certified standard weights prescribed for the tract should be allowed and that correct scales should be used.

At the sixth meeting of the Central Cotton Committee held in September 1923, a further step towards the introduction of legislation for regulation of gins and presses was made when, after consideration of the replies received from all Local Governments on the proposals put forward by the Government of India in connection therewith, the following resolutions were passed all of which received the support of Mr. S. D. Saklatvala, the Association's representative on the Central Cotton Committee:—

Resolution 1.—That the Government of India be asked to undertake legislation at an early date on the lines of the rough draft Bill submitted by the Committee for the regulation of gins and presses and for the compulsory marking of bales, maintenance of records of ownership and periodical statistical returns.

Resolution 2.—That the all-India Act should also include specific provisions to ensure—

(1) That standard weights and correct scales should be used in all ginning and pressing factories ;

(2) the adequate paving or flooring of press-houses ; and

(3) that in all new ginning factories to be constructed after the passing of the Act separate entrances should be provided and the plans of all new factories should be passed by a local authority which shall be the provincial Cotton Committee or, where none exists, the Central Cotton Committee.

Resolution 3.—The all-India Act should include an enabling clause empowering Local Governments to introduce a system of licensing of ginning and pressing factories. This clause should only be operative if brought into effect by a notification approved by a resolution of the provincial Legislative Council.

Resolution 4.—Rules under the Act should be made by the Government of India for the following matters—

(1) The allotment of marks to ginning factories ;

(2) prescribing the manner in which the bale should be marked

(3) prescribing the method of publication of statistical returns.

All other rules should be made by the local Government concerned. (*Appendix* **B-4**).

INTERNATIONAL LABOUR CONFERENCE.

A copy of a Press *communique* issued by the Government of India, Department of Industries and Labour, was forwarded to the Association early in May giving notice that the Fifth Session of the International Labour Conference would open at Geneva on the 18th October 1923 and that the only item on the agenda would relate to "The General Principles for the Organization of Factory Inspection."

Each State would be represented by four delegates of whom two will be Government representatives, one a representative of employers and one a representative of labour. The right of nominating all the delegates for India rested with the Government of India.

In the same connection the Secretary to the Government of India, Department of Industries and Labour, in a D. O. letter requested the Association to suggest the name of an employer, who would be in England, at the time of the Conference, and who might be nominated to act as the employers' representative at the Conference.

The name of Mr. J. A. Kay was therefore suggested to the Government of India by the Committee, and he was subsequently appointed to act as the employers' delegate after the Government of India had consulted the various other employers' associations in the country.

In reply to a communication asking whether the Association had any special views to put forward at the Conference, Mr. Kay was given a mandate to express his personal views on the subjects under discussion at the Conference, on behalf of the Association.

The larger employers' associations in the country were informed that Mr. Kay had been appointed by the Government of India as the employers' representative at the International Labour Conference and were asked to send him direct their views upon the subject for discussion.

The International Labour Office, Geneva, issued a pamphlet and questionnaire on the subject for discussion by the Conference—"The Principles for the Organisation of Factory Inspection" which, though not referred to the Association officially, is printed in the Appendix.

Mr. Kay subsequently submitted a report on the proceedings of the Conference. As a conclusion to his very valuable report he states :—

> "After having attended the Conference and having followed recent political events very closely, I cannot but regard the future of the International Labour Office with some apprehension. Critics are both numerous and severe regarding the continued practicability of the League of Nations, and if by any chance the League should be disbanded, then I presume, *ipso facto*, the International Labour Office would cease to exist. On the other hand there is a strong school of thought which is emphatic in its declaration that the League is the only solution for the progress and protection of humanity.
>
> "Of the International Labour Office itself, I consider, up to now it has done useful work despite the difficulties it has experienced—owing to political and social changes—in getting its draft Conventions ratified. This I take it must be so for some time to come for Government are usually cautious in creating new industrial legislation especially when they consider their existing laws are established on justice for both employers and employees. On the other hand, however, it is somewhat disturbing to find that some enlightened countries immediately give effect to draft Conventions whilst others who have agreed, fail to ratify these with the result that competition reacts very unfairly on those countries who have introduced forward legislation and consequently you have at these conferences three distinct schools of thought, *viz.*, (1) the employer who

whilst wishing to protect the worker up to a point must protect his interests against unfair competition and backward labour conditions in other countries, (2) the workers who claim better conditions under which they work and shorter hours and (3) the Government representative who must have a care that nothing decided upon is such as will not be outside the bounds of possible legislation in his own particular country.

"And finally in these days of economic strife, one has to ask the question 'does it warrant the expense?' unless great principles or changes in great principles are to be made.

"I understand that a year ago the cost of the annual Conference was in the vicinity of £13,000. Are we justified in being a party to an expense of this magnitude to decide upon the 'General Principles for the Organization of Factory Inspection ?' I consider not ! " (*Appendix* **B-5**).

THE WORKMEN'S COMPENSATION ACT.

SCHEME FOR MUTUAL INSURANCE

(*See* 1922 *Report, page* 63.)

In June 1922 the Committee of the Association had addressed all members of the Association on the subject of the Workmen's Compensation Bill (now the Workmen's Compensation Act) which was at that time under discussion. The Committee pointed out that it might be to the great advantage of the Bombay Millowners to initiate a scheme of mutual insurance to cover the cost of compensation claims made under the Act. In other countries mutual insurance of this type had proved very successful, and far more economical than insurance with private companies, chiefly owing to the fact that mutual insurance eliminated the extra premiums necessary to pay commission and profit on the business.

An estimate of the extent of the saving which might be expected if all Bombay mills adopted a scheme of mutual insurance has been prepared by the Secretary with the help of information supplied by the Chief Inspector of Factories and the Bombay Labour Office, and an estimate of the cost of the first year's working of a mutual scheme if all members of the Association participated, has also been made. The figures have been referred to a special Sub-Committee, and their report as to the feasibility and advisability of initiating a scheme of insurance on the lines laid down, may shortly be expected.

SAFETY DEVICES IN MILLS.

The Chief Inspector of Factories, Bombay, forwarded to the Association a series of Safety Pamphlets issued by the Home Office, London, and recommended that they should be given wide publicity among members of the Association. The pamphlets described in simple language the safety guards and

devices which had been found most effective on different classes of cotton mill machinery, general transmission machinery, hoists, chain lifting gear, and were profusely illustrated.

The Chief Inspector of Factories also stated that many of the suggestions were suitable for application in India, and their general adoption might conduce to an improvement in fencing with a consequent reduction in the number of factory accidents.

The Committee entirely agreed with the Chief Inspector as to the utility of the pamphlets and in a circular letter to all members recommended that copies should be purchased by all mills with a view to the adoption of the particular devices applicable to Indian conditions. The response to the Association's letter has been most satisfactory, the bulk of members having indicated their willingness to purchase copies of the pamphlets. (*Appendix* **B-6**).

ELECTRICALLY-DRIVEN FIRE PUMPS.

Early in October a member wrote to the Association pointing out that to avail himself of the discount of 50 per cent. from the amount of premiums payable in respect of fire insurance he had been maintaining a hydrant service and sprinkler installations. To feed the hydrant service he had been using a fire pump worked by steam and maintaining steam in at least one of the boilers continuously throughout the 24 hours. The fire tariff of the Bombay Fire Insurance Association gave a choice to drive the fire pumps by electricity, but stipulated that before the discount was sanctioned such pumps must be approved and passed by the Committee of the Bombay Fire Insurance Association. The mills had been electrified and he therefore desired to use an electrically-driven pump but the Insurance Association refused to allow the discount on the fire insurance unless a guarantee was forthcoming that electric power would be available at all times. The Tata Hydro-Electric Power Supply Company, from whom power was obtained, would not go beyond their agreement and give a guarantee for continuous supply throughout the 24 hours though it had to supply current for lighting purposes.

The contention of the mill was that the fact that electric power was available at the mill sub-station all the 24 hours should be sufficient for the requirements of the Fire Insurance Association, and they failed to understand why such emphasis should be laid on a guarantee since the chances of a breakdown in the hydrant service owing to a failure of the electric supply were also common to steam where the bursting of a pipe might cut off all supply to the pump. It was felt that the attitude taken up by the Fire Insurance Association Committee should be challenged by the Millowners' Association, as it would handicap those mills which were electrically driven and had spinning only, owing to the fact that such mills would have to maintain steam in one boiler for 24 hours just to meet the requirements of the fire tariff, an unnecessary burden since the mills would not require steam in any of the processes.

The question in the first place was referred to the Technical Advisory Sub-Committee. Their report stated that as far as those mills which did not

generate their own electric power were concerned it would be an unwise policy to rely solely upon an electrically-driven fire pumps. In the majority of cases the expenses of maintaining steam in the boiler did not exceed the expense of maintaining a continuous supply of electric power owing to main transformer losses. It was considered that on the whole a steam pump was necessary to give an adequate safeguard against serious fires which usually occurred at night, when there was no guarantee that electric power would always be available, and in the mills' own interests they did not recommend the Association to ask Insurance Companies to accept electrically-driven pumps.

The report of the Technical Advisory Sub-Committee was accepted and the member was accordingly addressed in the terms thereof. (*Appendix* **E-7**).

VENTILATION AND HUMIDIFICATION STANDARDS FOR INDIAN COTTON MILLS.

(*Vide* 1921 *Report, page* 63.)

In October 1923 the Government of India published the report on the Ventilation and Humidification of Indian Cotton Mills. The recommendations, a summary of which is printed in the appendix, are based upon the results of very extensive observations extending over a period of eighteen months in all the important centres of the cotton industry in India.

It is understood that the Association and local Governments will be consulted before the standards recommended by Mr. Maloney are enforced by legislation. (*Appendix* **B-8**).

AMENDMENT OF THE BOMBAY BOILER INSPECTION ACT OF 1917.

Certain amendments of the Bombay Boiler Inspection Act, 1917, received the assent of the Governor-General in March 1923, and came into force from 1st January 1924.

By these amendments the schedule of fees for inspection of boilers, based on the nominal horse-power of boilers, has been replaced by another one based on heating surface, in accordance with the recommendations of the Boiler Laws Committee.

The fees for the registration and first inspection of boilers will, it is understood, be levied at the maximum rate which according to the new schedule is as follows :—

	Rs.
(1) For each boiler of which the rating does not exceed 100 sq. feet	40
(2) For each boiler of which the rating exceeds 100 but does not exceed 300	50

		Rs.
(3)	For each boiler of which the rating exceeds 300 but does not exceed 500	60
(4)	For each boiler of which the rating exceeds 500 but does not exceed 700	70
(5)	For each boiler of which the rating exceeds 700 but does not exceed 900	80
(6)	For each boiler of which the rating exceeds 900 but does not exceed 1,100	90
(7)	For each boiler of which the rating exceeds 1,100 ..	100

For ordinary annual inspections a lower rate of fees will be charged in accordance with the schedule given below :—

	Rs.
For boiler rating not exceeding 100	30
For boiler rating exceeding 100 but not exceeding 300	35
For boiler rating exceeding 300 but not exceeding 500	40
For boiler rating exceeding 500 but not exceeding 700	50
For boiler rating exceeding 700 but not exceeding 900	60
For boiler rating exceeding 900 but not exceeding 1,100	70
For boiler rating exceeding 1,100	80

Provided that where any owner is willing to accept a renewed certificate for less than twelve months in order to approximate the date of annual inspection to the date on which other boilers in the locality are inspected, a certificate for such period less than twelve months as may be necessary for such approximation of dates may be granted at a reduced fee, to be calculated at one-twelfth of the ordinary fee for each full month, portions of a month not being reckoned.

This scale of fees for the ordinary inspection of boilers was notified in the *Bombay Government Gazette* early in May 1923 for public criticism.

While no definite relation exists between the new and old scales of fees owing to the change in the basis of rating it may be taken that the new rates represent an advance of from 50 per cent. to 75 per cent. on the fees previously charged.

The Technical Advisory Sub-Committee of the Association in a report on the subject recommended that the new scale of fees be accepted without protest in view of the explanations given unofficially by the Chief Inspector of Boilers and Smoke Nuisances as to the reason for the advance in rates which, it is understood, were fixed with a view to making the Boiler Inspection Department self-supporting without help from Central revenues. The change in the basis of rating from nominal horse-power to square feet of heating surface was also approved.

BOMBAY BOILER RULES, 1924.

The draft rules under the Boiler Act of 1923 (which are printed in full in the Appendix) were published for public criticism in the *Bombay Government Gazette*, dated 27th September 1923.

The proposed rules were in the first place considered in detail by the Technical Advisory Sub-Committee who submitted a comprehensive report.

At a subsequent special meeting at which the Director of Industries Mr. R. D. Bell, C.I.E., I.C.S., and the Chief Inspector of Boilers and Smoke Nuisances, Mr. D. MacIntosh, were present, the criticisms made by the Association were discussed, and modified in view of the explanations of the Director and the Chief Inspector.

Addressing the Director of Industries on the subject, the Committee pointed out that while agreeing with the rules in general they desired to suggest modifications in respect of the particular rules criticised below :—

PROPOSED RULE.	ASSOCIATION'S CRITICISM.
77. *Limits of daily period of attendance, reliefs allowed and sphere of action.*—The period of attendance and charge for any person in charge of a boiler from beginning to end shall not exceed 12 hours in any consecutive 24 hours. The holder of a first class certificate may, in the course of such charge, for one or two periods which shall not exceed two hours in all, be relieved by a person holding a certificate of the second class. In special cases, the holder of a first class certificate may, with the consent in writing of the Chief Inspector, be relieved by a person holding a certificate of the second class for a period which may extend to 7 consecutive days. A person in charge of a boiler will be held to be in immediate attendance and charge of the same when he is within 150 feet of such boiler.	This rule limited the daily working period of boiler attendants to 12 hours with 2 hours' recess. In exceptional cases, it would not be possible to work to this rule and it was suggested that it be modified so as to bring it more in consonance with the Factory Act, which allowed exemptions from Sections 21, 22, 27 and 28 of that Act. In the case of boiler serangs it was suggested that either Rule 77 should be deleted or modified in such a way that in cases of necessity, such as urgent repairs to boiler and mill machinery, the boiler attendant should be allowed to work longer hours.
84. *Nomination of members.*—The Governor in Council shall from time to time nominate competent persons to be members of the Board of Examiners for the said examinations.	Rule 84 gave power to the Governor in Council to nominate members on the Board of Examiners. It was suggested that this should be altered to read as follows :— " The Governor in Council shall from time to time nominate competent engineers having knowledge of prime movers and boilers to be members on the Board of Examiners for the said examinations."
89. *Minimum number of members.*—Each examination in the City of Bombay shall be conducted by not less than four members of the Board and elsewhere except Aden by not less than two members of the Board.	It was suggested that the proposed rule should be altered to read :— " Each examination shall be conducted by not less than four members of the Board, except in Karachi, where the number of examiners shall be not less than two and Aden where there shall be one examiner."
98. *Fees for examination.*—Candidates for examination for certificates of competency shall pay fees as follows :— Examination for 1st class certificate. Rs. 15 Examination or 2nd class certificate ,, 10	It was considered that fees of Rs. 15 and Rs. 10 for first and second class certificates respectively were far too high. The Committee thought that the fees should be merely nominal, and in any case should not exceed Rs. 5. Even this amount would represent a very considerable outlay to a man earning Rs. 30 per month.

110. *Age and training of second class candidates.*—A candidate for a certificate of competency as a boiler attendant of the second class must not be under 20 years of age and shall not be admitted to examination unless he proves to the satisfaction of the Board that he—

* * * * *

(*b*) has served a full three years' course in a technical institution recognized by Government as providing a suitable course of training for boiler attendants and produces in support of same a certificate from the Principal or Superintendent certifying that the candidate had completed the full course and had been regularly instructed in the firing and management of a boiler.

The Committee were of the opinion that this rule should be omitted entirely as it was thought that service in a technical institute constituted no proof whatever of practical efficiency and it was scarcely likely that a person who had studied for three years in a technical institute would take up the profession of a boiler attendant where the pay was about Rs. 30 per month.

113. *First class.*—To be entitled to a first class certificate of competency a candidate must satisfy the examiner, in addition to the subjects prescribed for second class candidates, that he is able to some extent to explain :—

(1) The principal elementary facts relating to combustion, heat and steam ;

(2) the principal causes and effects of corrosion and incrustation and the usual remedies employed ;

(3) the objects of the use of boiler fluids ;

(4) the principles on which feed pumps and injectors work ;

(5) the principles on which appliances for the prevention of smoke work ;

(6) the purpose of superheaters, economisers, feed-heaters, feed filters, forced and induced draught appliances, and mechanical stokers.

The Committee considered it advisable that the extent of the knowledge of the particular subjects indicated in this rule should be definitely laid down, as in the great majority of cases a boiler serang could hardly be expected to possess a very detailed knowledge of the subjects mentioned

125. *Applications for duplicate certificates.*—Applications for duplicates of certificates under the preceding Rule shall be lodged with the Director, together with a sworn declaration describing the lost certificate and evidence of having advertised the loss in a local newspaper.

The utility of this rule would appear to be very doubtful and it was considered that its deletion would be advantageous.

126. *Fee for duplicate certificates*—Applicants for duplicates of certificates of any class or kind granted under these Rules or under the Bombay Boiler Inspection Acts shall pay a fee of Rs. 10 for each certificate.

The Committee advocated that the fees should be reduced to a nominal figure—not more than Rs. 2.

129. *Fee for exchange certificate.*—Applicants for certificates of competency in exchange shall pay a fee of Rs. 10 for each certificate irrespective of class.

Same criticism as given against Rule 98.

130. *Candidates' practical skill may be tested.*— In order to ascertain that a candidate for a certificate of service under Rule 82 is possessed of competent skill for the charge and management of a boiler and to determine what class of certificate he is qualified to hold the Board of Examiners may subject him to such practical examination as it deems fit.

The Committee were of the opinion that the Chief Inspector of Boilers should be the competent authority to decide whether an applicant should be subjected to practic examination.

132. *Fee for certificate of service.*—Applicants for certificates of service shall pay a fee of Rs. 10 for each certificate irrespective of class.

Provided that any fee so paid by an applicant who is found to be ineligible for the grant of a certificate by the reason of the insufficiency of his testimonials of previous service, may, if applied for within one year of the date of payment, be returned to him in full.

The same criticism as that given against Rule 98.

141. *Unsuitable workshops, minimum equipment.*—No seasonal factory, cotton ginning factory or cotton pressing factory shall be recognized as a suitable workshop for the training of apprentice engineers or engine fitters nor shall any other workshop be recognized that is not equipped with at least two turning lathes, one planing, shaping or slotting machine, one drilling machine, six fitters' vices, one smith's hearth and tools and all the necessary fittings and machine tools.

The Committee considered that the words "six fitters vices" might be deleted from this rule.

149. *Subjects for second class.*—To satisfy the Board in examination and be entitled to a second class diploma of proficiency a candidate must :—

* * * * *

(*c*) be able to calculate the safe working pressure to be allowed for parts of a boiler or other vessel under the regulations of the Indian Boilers Act ;

* * * * *

(*l*) be able to calculate the direct stress, the torsional stress and the bending stress in round bars and shafts and the bending stress in rectangular bars and levers with given loads ;

* * * * *

(*o*) be able to make an intelligible hand sketch or a working drawing of one or more of the principal parts of a steam-engine or boiler or boiler mounting and to mark in without a copy all the necessary dimensions in figures so that the sketch or drawing could be worked from ;

* * * * *

The syllabus for the examination, especially in the case of an examination for the second class certificate, seemed to be too advanced and many of the subjects were not intimately concerned with general engineering practice and would only be useful to boiler inspectors or boiler designers.

These remarks applied with special force to Rules 149 (*c*), (*l*) and (*o*). The utility of (*o*) was particularly doubtful.

150. Deals with subjects for first class examination.

Criticism directed against Rule 149 applies in a less degree to this rule also.

153. *Failure to pass second class examination.*—Any candidate who fails to obtain 67 per cent. of the full number of marks allotted for (*a*) or (*b*) or (*c*) or who fails to satisfy the examiner under (*d*) or (*e*) shall be declared to have failed in the examination and shall not be examined in any other subjects that may remain.

In a written examination of such an extended or advanced nature a percentage of 67 is considered too high ; 50 per cent. of marks should be sufficient to obtain a pass.

155. *Failure to pass first class examination.*—Any candidate who fails to obtain 67 per cent. of the aggregate marks allotted for the first class examination shall be declared to have failed in the examination.

The criticism made against rule 152 applies to this rule also.

(*Appendix* **C-1**).

THE USE OF COMBUSTION INDICATORS.

A letter was received from the office of the Inspector of Factories, Boilers and Smoke Nuisances, asking for an expression of opinion on the practicability of encouraging local trials of combustion indicators.

The Bombay Smoke Nuisances Commission had been impressed with the advantages of regulating fuel consumption both by reducing the smoke nuisance and by economizing coal for the factory owner. The Commission understood, however, that unanimity of opinion did not exist regarding the general utility of combustion indicators and would be glad to know the views of the members of the Association.

In an extract from the sixteenth Annual Report of the Bengal Smoke Nuisances Commission which accompanied the letter it was stated that during the year reviewed it had been the practice to use inferior coal. Some of the older plants required a good quality of coal to maintain the furnace outrun, and when inferior coal only was obtainable there was difficulty both as regard excessive smoke and the ability to maintain the factory outrun.

In many cases the furnace draught was reduced by small flues, bends and other causes, and where possible these were rectified with improved results.

The following acknowledgment by an owner was typical :—

"We desire to express our sincere appreciation of the expert assistance given us by the Smoke Department. For some time owing to inferior coal we could not get the outrun from the boilers and always had complaints of black smoke.

" Under the direction and supervision of the Inspector the furnaces and flues were rebuilt and amended. These have been entirely satisfactory giving less trouble to the firemen, better steam and outrun from the factory with a fuel saving of 3 to 4 per cent."

" Ten of the worst plants regarding which it had been practically impossible, under existing conditions, to make any improvement, had with the improvements made taken their place with the best both as regard the reduction of smoke and economy in fuel."

The Committee in their reply to the Smoke Nuisances Department stated that the combustion indicators referred to gave excellent results when

working but were, in practice, generally out of use owing to the need for careful supervision. Copies of the extract from the report of the Bengal Smoke Nuisances Commission describing the improved results obtained after reconstruction of flues on the expert advice of the Smoke Nuisance Department were circulated to members for information. (*Appendix* **C-2**).

COTTON MARKETS BILL.

Establishment of Cotton Markets on the Berar System.

The Indian Central Cotton Committee, in April 1923, asked the Association to express an opinion as to where, in the Bombay Presidency, it would be possible to open new Cotton Markets on the Berar System with a liklihood of success. They pointed out that one of the most important recommendations of the Indian Cotton Committee was " the provision of open Cotton Markets in cotton growing tracts," and that the Government of Bombay had under consideration a Bombay (District) Cotton Markets Bill to provide for the constitution of open Cotton Markets in the Bombay Presidency. The Madras Provincial Cotton Committee had under consideration a similar Bill for Madras, and their recommendations had received the support of the Central Cotton Committee.

Taking into consideration the importance of the question to millowners, and other large buyers of cotton, the Committee of the Association did not think it advisable to express an opinion as to the most suitable places to establish Cotton Markets on the Berar System until the Draft Bill had been submitted to them for consideration, and in their reply to the Central Cotton Committee asked to be informed as to the progress which the Bill had made. At the same time the Government of Bombay were asked why the Draft Bill had not been submitted to the Association for criticism.

Subsequently the Secretary to the Government of Bombay, Revenue Department, forwarded a copy of the Draft Bill to the Association requesting that Government might be favoured at a very early date with the views of the Association upon its provisions.

The terms of the Bill are set forth below :—

I. (1) This Act shall be called the Bombay District Cotton Markets Act.

(2) It shall apply to the whole of the Presidency of Bombay including Sind, but excluding the City of Bombay.

II. (1) For the purposes of this Act a *market* shall mean any fixed meeting place for transactions of purchase and sale of cotton by a number of individuals.

(2) Any person who opens or establishes a place of general resort for purchase, sale or weighment of cotton shall be held to have established a market for the purposes of this Act.

(3) The market shall consist of the '*Market Yard*' the '*Market Proper*' and the '*Market Approaches.*'

The '*Market Yard*' shall mean the enclosure bounded by walls or railings known as the cotton market yard, over which the Committee shall have absolute control, subject to such control as may be vested by law in the Collector of the District, the District, or Local Board, or Municipal Committee.

The '*Market Proper*' shall include all lands within such radius from the centre of the market yard as the Local Government by notification in the *Bombay Government Gazette* may prescribe. In particular it shall include all Ginning and Pressing Factories and their compounds within the notified area in the '*Market Proper.*' The Committee shall exercise such rights only as may be necessary for the more convenient control of the market rules and by-laws.

The '*Market Approaches*' shall include all lands the property of the Government or of the Municipality or of the Market Committee or of a District Local Board within such radius of the market yard as may be prescribed by the Local Government. In the '*Market Approaches*' subject to any Municipal by-laws or rules, the Market Committee may exercise control over cotton traffic.

(4) Cotton includes ginned cotton, unginned cotton and cotton waste.

III. (1) The Governor in Council may by notification in the *Bombay Government Gazette* declare any place to be a market for the sale of cotton, and may from time to time amend such notification.

(2) Such notification shall prescribe the person or persons who shall manage or superintend the market, and such person or persons shall, for the purposes of this Act, be the Market Committee.

IV. (1) The Local Government may in respect to any market notified under Section III make rules for :—

(*a*) the appointment of the Market Committee ;

(*b*) the management of the market, the levy of fees therein, and (subject to the provisions of the following sections) the collection and disposal of such fees ;

(*c*) the issue of licenses to Commission Agents, Brokers Weighmen and Measurers using the market, the conditions under which such licenses shall be issued, and the fees to be charged for such licenses ;

(*d*) the place or places of weighment and measuring, the description of scales, weights, and measures to be used, the periodical inspection, verification, and correction of such scales, weights and measures ;

(*e*) the preparation and sanction of plans and estimates for works which are to be constructed partly or wholly at the expense of the Market Committee ;

(*f*) the accounts to be kept by Market Committees and the manner in which they shall be audited and published ;

(*g*) the preparation and sanction of the budgets of, and the submission of, reports and returns by Market Committees ;

(*h*) the disposal of surplus funds in the hands of the Market Committee ;

(*i*) the guidance, generally, of the Market Committees from time to time formed in accordance with Section III.

(2) All rules under this section shall require the prior approval of the Bombay Legislative Council, and when so approved shall be published in the *Bombay Gazette* and shall thereupon have the force of law. Any such rules may provide that any contravention thereof or any conditions of a license not otherwise made punishable by this Act shall be punishable with a fine which may extend to Rs. 500.

V. The Market Committee may, in respect to the market which they are appointed to manage, with the previous consent of the Director of Agriculture, and consistently with rules made by the Local Government under Section IV, make rules for the management of the market, and in particular and without prejudice to the generality of the foregoing rules, for regulating the conditions of trading.

VI. The Market Committee, subject to rules made by the Local Government under Section IV, may appoint and employ such officers and servants as may be necessary for the efficient management of the market, and may assign to such officers and servants such salaries as they think fit. Such Committee, in the case of any officer or servant of the Government employed in connection with the market, may

in addition subscribe for his pension or gratuity and leave allowances in accordance with the regulations of the Government for the time being in force, and in the case of any servant or officer, not being a servant or officer of Government, may provide for the payment of a pension or gratuity, or leave allowance for such officer or servant, subject, however, to the provision of any rules made by the Local Government under Section IV.

VII. All fees collected under rules made under Section IV of this Act shall be levied at rates calculated so as to meet, as nearly as may be, the expenditure deemed necessary for the purposes hereinafter mentioned, and shall be applied in the first instance to such purposes that is to say—

(*a*) to the maintenance and improvement of the market or bazaar in which the fees are levied, its surroundings and approaches ;

(*b*) the construction and repair of buildings, platforms, and other erections necessary for the purposes of such markets ;

(*c*) the health, convenience, and safety of the persons using such market ;

(*d*) the pay, pensions, gratuities, leave allowances and annuities of any officers or servants employed by the Market Committee ;

(*e*) contributions to recognised charities provided for in rules under Section V of this Act.

VIII. (1) All monies received by a Market Committee shall constitute a fund called the Market Committee Fund, and all expenditure under this Act shall be defrayed out of such fund.

(2) The surplus of receipts over expenditure, if any, shall be utilised in accordance with rules made under Section IV (*h*) of this Act.

IX. (1) No trade allowance other than those prescribed by rule under Section IV or Section V shall be recognised in any market or bazaar notified in Section II, and no Civil Court shall in any suit arising from transactions entered into in any such market, have regard to any usage or trade custom or alleged usage or trade custom to the contrary.

(2) In every transaction entered into in any cotton market notified under Section III, it shall be presumed that the parties intend that cotton shall be weighed in the sacking, and that

the seller guarantees that the sacking of each package shall not weigh more than the weight prescribed by rule made under Section V.

Explanation.—Every deduction other than deductions on account of deviation from standard when the purchase is made by reference to a known standard, or on account of a difference between the actual weight of the sacking and the standard weight, or on account of the admixture of foreign matter, or on account of the excessive dampness as provided for by rules under Section V of this Act, shall be regarded as a trade allowance for the purposes of this Act.

X. (1) When the Local Government has, by notification under Section II, declared any place to be a market for the sale of cotton, no new market or bazaar shall, except with the sanction in writing of the Local Government and subject to such conditions as the Local Government may think fit to impose, be established for the like purpose within ten miles of the market notified.

(2) Whoever establishes a market in contravention of this Act or violates the conditions under which he is authorised to establish a market under this section shall be punishable with fine which may extend to Rs. 500 and in the case of a continuing breach, with fine which may extend to Rs. 100 for each day after the first during which the breach continues.

XI. Fees leviable in pursuance of any rules under this Act may be realised as fines under the orders of a Magistrate. [*End of Bill.*]

The question was referred to a special Sub-Committee who after a careful consideration submitted a report to the General Committee towards the end of May objecting to the principle of the Bill ; but before the report could be considered by the Committee a further letter was received from the Secretary of the Central Cotton Committee containing additional information in regard to the Bill and submitting a draft Statement of Objects and Reasons. In order that this information might be fully considered, the report was referred back to the Sub-Committee.

The draft Statement of Objects and Reasons pointed out that the Indian Cotton Committee in 1917-18 drew attention to the necessity of better provisions for the marketing of cotton and kapas by growers, and stated that the Berar System led to better prices, fairer weighments, and the prevention of illegal deductions.

It was also held that the establishment of open markets of a similar nature would benefit the grower and indirectly the cotton trade generally. The proposed Bill followed the lines of the Berar Law in essentials but had been made more elastic in order to meet the varying needs of different parts of the Presidency.

The Bill proposed to entrust the control of the markets to local Market Committees, and would serve as an enabling Act, empowering Government to declare certain places as open Cotton Markets and to constitute Market Committees as and when local demand for such facilities arose.

After a joint meeting with the Sub-Committee of the Central Cotton Committee, and consideration of the views of up-country buyers of cotton, the Association on the 12th of June submitted its views to the Government of Bombay.

The letter stated that the Committee were of the opinion that the time was not ripe for the introduction of legislation involving changes of so drastic a character as were contemplated in the proposed Bill, and while agreeing that it was most desirable that the cultivator should be placed in such a position as to be assured of a fair price for the products of his labour, did not think that the proposed Bill would prove an effective means to that end ; nor were they aware of any general demand from sellers or purchasers of cotton for the establishment of markets on the Berar System, and pointed out that in Berar itself some amendment of the law was contemplated.

The Committee went on to state that the Berar Act, introduced by notification in May 1897, had been only moderately successful, as judged from the fact that nearly 30 years after its introduction only 50 per cent. of the cotton grown in Berar was sold in the markets, the other 50 per cent. being sold direct to ginners and middlemen, and, furthermore, the administration of the Act was faulty in the extreme.

Paragraphs 205—208 of the Indian Cotton Committee's Report said that "the advantages of the Berar System were that the cultivator was brought into direct contact with *bona fide* purchasers, and was therefore in a position to sell his produce when and to whom he wished, and as a result of the open competition to obtain the full competitive price for it." This was thought to be hardly in accordance with the facts since it was a matter of common knowledge that a considerable amount of the cotton crop standing in the fields did not belong to the grower inasmuch as he had already sold it to his ' financier'; and only that portion of the crop which happened to have escaped the clutches of the financier, or had not been sold to petty dealers in the villages, was brought to market by the cultivator. The small quantities of kapas brought by genuine cultivators to a market, made it almost an impossible task to bring the actual cultivator seller on a common platform with the ordinary buyer whose minimum requirements were seldom less than 100 bales at one time.

If selling crops far in advance of their picking was an admitted fact, if a large number of ryots really sold their products to petty village dealers, and if the maximum quantity of cotton brought into a market by a ryot was less than one-tenth of the minimum requirements of the ordinary buyer, the Committee failed to realise how the proposed Bill would effectively protect the genuine grower. A fundamental weakness of the Bill was brought out by the recommendation of the Central Cotton Committee that cotton seeds should be excluded from the scope of the Bill as these were usually sold at the ginning factories and not at the markets. The absurdity and hardship of bringing

cotton seeds for sale in a market some miles away was recognised, but this very course was recommended for the ryot.

The Committee were opposed to the proposal for the registration of buyers and considered this would be an unwarranted restraint on trade.

Freedom of purchase was taken away by Section X (1) which stated that after a market had been declared by notification no new market should be established within ten miles, and Section II (3) which included all Ginning and Pressing Factories in the notified area in the market proper. The Committee expressed themselves as being strongly opposed to this power to create a monopoly.

It was thought that no case had been made out for the establishment of markets on the Berar System, that the details of the proposed Bill were open to very serious objections for the reasons indicated, and furthermore that the Bill would not prove an effective means for removing the grower of cotton from the clutches of the money-lender, or bring him into more direct contact with buyers, or ensure his obtaining a fair price for his produce.

Finally the Committee suggested that if Government were really anxious to protect the cultivator from the rapacity of the money-lender and to advance his interests in a genuine manner, that a better method would be to follow the example of America by arranging borrowing facilities for the growers at the period of " Distress." In America at the time of " Distress" a cultivator goes to the regular market, gets his cotton graded, receives a certificate as to its class, stores it in Government warehouses and applies to a bank for an advance at the low rate of 4 per cent. If the Government of Bombay could arrange borrowing facilities for the grower of the type indicated, it was thought, that this would prove far more effective towards improving the lot of the cultivator than the establishment of any system of controlled markets.

In conclusion the Committee stated that, if in spite of the opposition of the Association, Government deemed it advisable to proceed with the inauguration of " Open Markets " then no monopoly should be given to the official market, in which case no special legislation would be necessary.

Subsequently at a meeting of the Central Cotton Committee the following resolutions were passed :—

(*a*) The Central Cotton Committee considers that open cotton markets on the Berar System should be introduced wherever possible throughout the major cotton growing tracts except where special local conditions render this undesirable or unnecessary for the present.

(*b*) That Local Governments should be recommended to undertake the provincial legislation which is necessary for the purpose.

Mr. S. D. Saklatvala, the Association's representative on the Central Cotton Committee, opposed both resolutions. He stated that the Association

considered that the Central Cotton Committee ought not to urge legislation merely to remedy an ordinary defect unless satisfied that there was no other method available. He thought that the Central Cotton Committee should be a business body and not a legislative body, since it was composed of men who were experts in different branches of the subject . Mr. Saklatvala considered that the proposed Cotton Markets Bill would not have the effect which the Central Cotton Committee desired. The main purpose of the Bill was to save the agriculturist from the clutches of the money-lender, but it would do nothing of the kind. What was required was that better facilities should be given for banking and agricultural credit. The recommendation of the Local Sub-Committee appeared to be that agriculturists would get materially better prices if open markets were established, but he considered that this desirable end could not be achieved by legislation since prices were regulated in the districts by supply and demand and not the system of marketing ; another point argued in favour of the Bill was that irregular allowances would be stopped. Mr. Saklatvala thought it impossible to stop allowances, which had existed for ages, in this way. If some of them were stopped by law they would go on secretly. The Bill also proposed that scales and weights should be examined, although it had never been proved that ginning factories scales and weights were incorrect ; and in any case it was proposed to deal with this question under the Bill to regulate gins and presses and there could be no advantage in duplicating legislation in this way.

The framers of the Draft Bill had made a great deal of the proposed representation of growers on the Market Committee, but Mr. Saklatvala was of the opinion that such representation would only exist on paper, as he did not think that agriculturists living at a distance would come sufficiently often to Market Committee meetings to be effective.

Mr. Saklatvala thought that the Chambers of Commerce had supported the Bill because they looked on the Central Cotton Committee as an expert body. The Karachi Chamber of Commerce had stated that it was not needed in Sind and had advanced very good reasons, and Gujerat was probably too shrewd to adopt it. As regards Khandesh the Local Sub-Committee considered that such markets were badly needed, but a member of the Millowners' Committee with long experience of that division was opposed to the proposal and Mr. Saklatvala stated that he did not see why it was necessary to discuss a measure which was not wanted by the greater part of the Presidency.

He did not see why licenses should be necessary in connection with cotton buying, nor why it should be necessary for a person to be a registered buyer before that person was allowed to buy cotton in a certain tract. He fully supported the opinion of the Millowners' Association and would not have been so strongly opposed to the Bill but for the penal clause which it contained prohibiting the opening of markets within a certain radius of a market constituted under the proposed Act. If the framers of the Bill were convinced of the advantages of these official markets, why should not other markets be allowed to exist side by side, so that the new open markets might establish themselves on their merits ; if they were so much better, the other markets would die out and the Millowners' Association would be convinced. He proposed that different sections of the trade should meet together and find another way out of the

difficulty; Mr. Saklatvala did not think it sound to apply rules that were brought into force in Berar 25 years ago, for possibly quite a different object, and considered it would be a retrograde step to apply these to Bombay.

Mr. Roberts, a representative of the Punjab on the Central Cotton Committee, was opposed to the introduction of the open cotton markets on the Berar System in Punjab generally, owing to the fact that cotton represented less than 15 per cent. of the cropped area of that province, but the Millowners' representative, Mr. Saklatvala, was the only dissentient when the resolutions were put to the vote.

The future progress of the Cotton Markets Bill will be watched with interest by the Committee of the Association. (Appendix **D-1**).

COTTON CESS ACT (ACT XIV OF 1923).

RULES AND FORMS.

(*See* 1922 *Report, pp.* 77-81.)

The Cotton Cess Act became law on March 16th, 1923.

The Act provided for the collection of a cess upon all cotton produced in India and either exported from any Custom-Port to any Port outside British India, or *consumed in any mill in British India,* at the rate of two annas per standard bale of four hundred pounds weight, or in the case of unbaled cotton at the rate of six pies per 100 pounds.

For the first three years the cess would be at double the above rates, *i.e.,* 4 annas per bale.

Under Section 6 of the Act the owner of every mill is required to furnish to the Collector on or before the seventh day of each month a return stating the total amount of cotton consumed or brought under process in the mill during the preceding months in such form, and verified in such a manner as may be prescribed.

The Secretary of the Central Cotton Committee, towards the end of May 1923, submitted to the Association specimen forms and rules which it was intended to place before the Government of India in connection with the collection of the cess. These were approved by the Committee of the Association and received the assent of the Governor-General in Council in June 1923.

Copies of the forms and rules are given below :—

FORM A.

Return under Section 6 of the Indian Cotton Cess Act (XIV of 1923) for the month _____ 192 .

(*a*) *Name of Mill* _____

(*b*) *Name of Owner or Agents* _____

(*c*) *Average Number of Spindles working* { *Mule Spindles* _____ / *Ring Spindles*

(*d*) *Number of lbs. avoirdupois of Indian cotton consumed or brought into process from the* 1*st to* 30*th* / 31*st* _____ 192 . _____

(*e*) *Equivalent to bales of* 400 *lbs. each* _____

Rs. a. p.

(*f*) *Cess at* 4/2 *annas per bale* .. .. ..

Rs. a. p.

(*g*) *Amount remitted* *herewith* / _____ *by* *cheque* / *draft* / *Money Order* / *Notes and Cash* _____ *to local treasury*

(Score out (*g*) if remittance does not accompany return.)

(*h*) I / We being the owner (s) / Agent (s) of the above mill hereby declare that to the best of my / our knowledge and belief the above return is true and accurate.

(*Signed*) _____

Note.—Cotton imported from outside India and cotton waste are exempt from the cess. India for the purpose of Section 3 of the Act includes British India and Indian States.

FORM B.

Notice of demand of payment of the Cotton Cess under Act XIV of 1923.

_____Collector's Office,

*Dated,*_____ ___192 .

To

Take notice that the Cotton Cess on the_____mill for the month of_____has been assessed at_____and that on behalf of Government I hereby demand payment by you of the sum of Rs._____ now due and unpaid on account of Cotton Cess for the month of_____ and that if the above amount be not paid into this office_____within ten days after the date of service hereof on you I shall proceed to obtain payment of the same according to the provisions of the Indian Cotton Cess Act.

RULES.—In exercise of the powers conferred by Section 15 (s) of the Cotton Cess Act (XIV of 1923) the Governor-General in Council is pleased to make the following rules under the said Act :—

1. The return required by Section 6 of the Act from the owners of every mill should be in Form A appended to these rules.

2. When the return duly completed has been furnished to the Collector as provided in the Act, the Collector shall check the same in any manner that may appear to him desirable and may for such purpose examine and compare, or cause to be examined and compared, the records and accounts of the mill.

3. The notice to be issued by the Collector under Sub-section (1) of Section 7 of the Act shall be in Form B appended to these rules.

COTTON TRANSPORT ACT.

(*See Report for* 1922, *pages* 81 *and* 291.)

The Cotton Transport Act received the assent of the Governor-General in Council on the 23rd February 1923.

The Government of Bombay, towards the end of February 1923, informed the Association that they desired to discuss the question of the areas to be

protected under the Cotton Transport Act and the rules to be issued thereunder, with local gentlemen representing the cultivators, owners of gins and presses, and cotton merchants of the districts concerned and it had been arranged to call a meeting of the Gujerat representatives and Southern Division men. The Government requested the Association to send a representative to attend the said meeting.

The Committee nominated Mr. J. A. Kay to represent the Association at the meeting.

Subsequently, by a notification issued in the *Gazette* dated the 18th August 1923 the Government of Bombay fixed the Protected areas into which the importation of cotton was prohibited except under a special license from the Director of Agriculture, Bombay. (*Appendix* **D-2**).

EAST INDIA COTTON ASSOCIATION.

HEDGE CONTRACTS.

(*See Report for* 1922, *pages* 69 *and* 268.)

Towards the end of December 1922, the Committee of the Association addressed the East India Cotton Association and enquired whether the draft bye-laws referred to in Section 3, Sub-section (1) of the Act had been submitted for consideration of the local Government and if not, whether it was their intention that these should contain a provision for a further reduction in the number of hedge contracts. (*Vide* 1922 Report.)

In reply, the General Manager of the East India Cotton Association stated that the draft bye-laws had not been submitted to Government. They had been revised in certain respects and were at that time engaging the attention of his Association's solicitors. When duly drafted, the bye-laws would be submitted to a general meeting of the representatives of all sections of trade for approval, and the suggestion of this Association to reduce the number of hedge contracts would also be brought forward. The Board were in entire agreement with the views of the Association and it was hoped that every member of the meeting would carefully consider the Association's proposals in order to devise some effective guarantee against harmful speculation.

Towards the end of March another communication was received from the East India Cotton Association which stated that the question of a further reduction in the number of hedge contracts was of a controversial character and in dealing with it the Board, as the custodians of the legitimate interests of the trade and the cotton agriculturist, should bring to bear on it all the caution, foresight and practical experience of the cotton trade which the importance of the subject demanded.

A careful analysis of the proposals of the Association, *i.e.*, that two contracts should be introduced in lieu of the existing number had, however, convinced the Board of its impracticability. But out of deference to the views of

the Association, the Board were prepared to reconsider the question of a further reduction in the number of hedge contracts in the light of what had transpired during the previous two seasons. It was further pointed out by the Board that no acknowledged handicap to normal trading could be risked in order to guard against extraordinary operations which could be of two natures; (*a*) bull corners, (*b*) bear raids, both of which were undesirable and should be avoided.

It was also stated that before any attempt could be made to solve this problem it would be necessary that the cotton trade as a whole should accept a basic principle on which the classification of any Indian cotton might be framed with the ultimate object of further widening the contracts. As an outcome of the discussions of the Board a special Sub-Committee consisting of—

The Hon'ble Mr. Purshotamdas Thakurdas, C.I.E., M.B.E., *Chairman.*
V. A. Grantham, Esq.
S. D. Saklatvala, Esq.
W. G. McKee, Esq.
Haridas Madhavdas, Esq. and
I. I. Mashruwalla, Esq.

had been appointed to examine the feasibility of a further limitation of the number of hedge contracts and to make concrete proposals in regard to the introduction of less than five contracts under which cotton tendered under the existing five contracts could be made tenderable. The Association was requested to appoint a representative to co-operate with the Sub-Committee above named, and Mr. A. Geddis was duly appointed. (*Appendix* **D-3**).

EAST INDIA COTTON ASSOCIATION RULES.

CLEANER MARKETING OF COTTON.

At an Extraordinary General Meeting of the East India Cotton Association the underquoted amendment of Rule 63 was finally sanctioned:—

Rule 63—

> " All arbitrations and appeals regarding quality under Rule 42 shall be subject to mutual allowances."
>
> " On allowances not to exceed the difference between the standard tendered and two full classes immediately above it, subject to Government sanction."

The new rule thus permits an ' on ' allowance of two full classes, whereas the previous rule limited the allowance to one class. The amendment, which was introduced at the instance of the Central Cotton Committee, and which had the consistent support of this Association's representatives on that body, will, it is anticipated, do much to encourage the cleaner marketing of cotton.

THE EAST INDIA COTTON ASSOCIATION.

AMENDMENT OF RULE 119.

(*See Report for* 1922, *pp.* 76 *and* 278.)

Towards the end of September the Secretary of the East India Cotton Association informed this Association that the Board of Directors of the East India Cotton Association had considered the advisability of revising Rule 119 relating to the weighing of tares and had unanimously resolved that it should be revised as under :—

> " Rule 119.—The weight of tares shall be settled at the seller's jaitha or godown at the time of delivery and the allowance fixed shall be entered by the buyer or his representative in the receipt granted by him for the bales delivered.
>
> " In the event of the lot purchased consisting of bales from more than one press the tares of the bales from each press shall be separately ascertained.
>
> " The average tare ascertained shall be accepted as final by both buyer and seller. If the average tare of the bales selected by the buyer exceeds the average tare of those selected by the seller by 1 lb. or more, the tare shall be taken to be ½ lb. per bale less than the average tare of the bales selected by the buyer."

It would be seen that Rule 119 so amended would mean an omission of para 2 of the existing rule which would have the effect of rendering hereafter nugatory the special advantage hitherto allowed in the case of local mills and mills situated in Salsette. On the facts and reasoning brought to bear on the Board of the East India Cotton Association they had been unanimously convinced that the special advantage so allowed had often occasioned considerable inconvenience to commission agents and jaithawallas and consequently to the sellers owing to tare receipts not being made out and passed at the time of weighment of purchases made by local mills. It was a matter of common knowledge to the trade that the consequent delay in the settlement of the weight of tares in such transactions invariably held up the adjustment of accounts between commission agents and their up-country constituents.

The letter went on to state that the Board of the East India Cotton Association wished to bring the proposed change to the knowledge of the Millowners' Association and confidently hoped that the Association would agree with the unanimous opinion of the Board that the discrimination hitherto extant in Rule 119 should be removed.

In their reply, the Committee of this Association stated that they regretted their inability to agree with the Board of the East India Cotton Association as to the advisability of amending Rule 119 on the lines indicated being of the opinion that para 2 of the old rules made a distinction between ordinary buyers or exporters and mills or consumers which was not unreasonable and should not be taken away. Under the old rule tare

receipts must be given not later than the tenth day after weighment and a strict enforcement of the rule would, it was thought, be sufficient to remove the grievance at present complained of. If after consideration of the Committee's views the Representative Committee of the East India Cotton Association decided that Rule 119 need not be amended, they would be prepared to notify all members of the Millowners' Association that Rule 119 would in future be strictly enforced.

In a further communication received upon the subject it was stated that the Board of the East India Cotton Association had given the most serious and sympathetic consideration to the Millowners' objection to the amendment of the rule and had discussed the question very fully with all the Millowners' representatives but could not see their way to modify the unanimous decision arrived at by them at a previous meeting. It was pointed out that the rules of the cotton trade had been undergoing steady change from time to time in accordance with the requirements of the trade as dictated by the change in times and the most important one of these was that accounts of constituents from up-country with their commission agents here and the accounts of sellers with buyers should be settled as early as possible ; Rule 119 had been a great handicap to improvements in this respect. The Board wished to ask, if exporters and even agents controlling mills outside the town and island of Bombay could without inconvenience or loss to themselves settle tares on the scale, why owners or agents of mills situated in the town and island of Bombay could not do the same. The Board requested the Association to give the matter further consideration and to be so good as to give their approval to the change in order that the cordial relations prevailing till now between the Board and the Association might continue without the slightest trace of disagreement.

In reply, the Committee of the Association stated that after consideration of the additional reasons advanced they were prepared to accept the amendment of Rule 119 as proposed by the Board. (*Appendix* **D-4**).

CULTIVATION AND SALE OF IMPROVED COTTON IN THE SURAT TRACT.

In the Report for 1922, page 84, there is an explanation of the special arrangements made for the sale of pure seed cotton grown under the control of the Bombay Agricultural Department and the steps taken by the Association to encourage these arrangements.

The Secretary of the Central Cotton Committee, towards the end of March, addressed the Association and pointed out that the first auction sale held in Surat this year had been very disappointing and that owing to fluctuating prices, growers of special seed cotton were parting with their " Kapas " to local ginners instead of having it ginned separately; with the result that the supply of pure seed for next year was in danger of being considerably reduced. The Secretary also pointed out that the matter was receiving the special consideration of his Committee.

A copy of a letter from the Cotton Superintendent, Surat, which accompanied the letter from the Central Cotton Committee, stated that difficulty was being experienced in disposing of the produce of special seed growers owing to the improvement of the general quality of the cotton throughout the Narbada Tract.

Moreover, it was stated that the response from the Millowners' Associations to encourage the auction sales at Surat was not effective. The Superintendent recommended that the Millowners' Associations should take up the whole of the cotton (2,000—2,500 bales) from the seed-growing areas at a premium of Rs. 30 per candy so as effectively to encourage the growth of a cotton equal to Middling American over the whole of the Narbada Tract which, it was estimated, would yield 100,000 bales of cotton good enough to spin 30s. Finally it was stated that unless an arrangement could be made whereby cultivators growing cotton from special seed could be guaranteed a premium for their cotton the success of the Agricultural Department's scheme would be jeopardised since the supply of pure seed would gradually cease.

The Committee of the Association decided that no action other than that of notifying members of the Association of dates of sales could be taken until a clearer idea of the exact position had been submitted by the Central Cotton Committee. (*Appendix* **D-5**).

MIXING OF COTTON SEED IN THE NARBADA TRACT.

The Cotton Superintendent, Surat, wrote to the Association in March calling attention to the fact that the Agricultural Department had, during the past four years, been trying to improve the cotton crop in the Narbada Tract by distributing pure seed, but that the good effect of the Department's work was likely to be considerably reduced owing to the importation of inferior seed by some ginneries. Two specific instances were quoted in which large quantities of inferior seed had been purchased.

Under the circumstances the Cotton Superintendent requested the Association to instruct firms and mills to buy cotton very cautiously from these ginneries.

A copy of the Cotton Superintendent's letter was duly circulated among all members of the Association who were advised to take such action as they might deem necessary. (*Appendix* **D-6**).

CLEAN PICKING OF KUMPTA COTTON.

The Indian Central Cotton Committee, towards the end of January 1923 addressed this Association in regard to the work done by the Hubli Co-operative Sales Society in the matter of the clean picking of Kumpta cotton. It was stated that the Director of Agriculture, Bombay, was most anxious to

receive the support of the millowners in this connection and particularly at the auctions in 1923. He suggested that Bombay mills should issue instructions to their agents to offer full prices for any good lot of cotton offered at those auctions as it would strengthen the Co-operative Sale Society's hands. It was added that the prize-giving scheme was a part of their propaganda to interest the cotton growers but that sufficient funds were not available for this purpose, and it was thought that a little encouragement from millowners to efforts of that kind would be an excellent thing when the Agricultural Department were trying to raise the quality of cotton and somewhat drastic legislation had been proposed to that end.

A copy of the letter from the Indian Central Cotton Committee was duly circulated to members. (*Appendix* **D-7**).

FISCAL COMMISSION'S REPORT.

In February 1923 the Ahmedabad Millowners' Association forwarded to this Association a copy of a circular letter, that they had addressed to all non-official members of the Legislative Assembly, and the Council of State and in which they called attention to the following recommendations of the Fiscal Commission affecting Indian industries :—

(1) That raw material and machinery be admitted free of duty ;

(2) that semi-manufactured goods used in Indian industries be taxed as lightly as possible ;

(3) that the existing Excise Duty on Indian cotton mills be unreservedly condemned, and that the Government and the Legislature should start with a clean slate, regulating their Excise policy solely in the interests of India ;

(4) that the proviso to Section 20 of the Sea Customs Act of 1878 be repealed, and that customs duty be levied on goods imported by Government ;

(5) that the Government of India should adopt a policy of protection to be applied with discrimination. The conditions to be satisfied by an industry requiring protection being :—

(*i*) That it possesses natural advantages ;

(*ii*) that without the help of protection it is not likely to develop at all, or not so rapidly as is desirable ;

(*iii*) that it will eventually be able to face world competition without protection.

The letter further stated that the Ahmedabad Millowners' Association was vitally interested in the above recommendations of the Fiscal Commission and relied upon the Indian representatives in the Imperial Legislature to move Government to accept the recommendations before the passing of the Budget.

In reply this Association stated that, in view of the recent decision of the Government of India to adopt a policy of protection with discrimination, no further action on the lines suggested appeared to be required.(*Appendix* **D-8**).

COTTON DUTIES ACT.

Maintenance of a special Sample Book suggested by the Cotton Excise Department.

Early in May 1923 a member forwarded, for the consideration and opinion of the Committee, a copy of Memorandum addressed to them by the Cotton Excise Department.

This Memorandum requested the mill to maintain a sample book of a special form giving certain particulars of all kinds of cotton goods produced at the mill and which it was stated would greatly facilitate the collection of the necessary data in connection with the revision of Tariff Values.

A specimen page of the proposed sample book is given below :—

Description and dimensions of cloth.	Month.	Total quantity issued.	Selling price per lb.	Quality No.
Tariff Item No.				Sample to be pasted here.
Real value ..				
Warp				
Weft				
Reed				
Pick				

The copy of the Memorandum was discussed by the Committee who in addressing the Collector of Bombay on the subject stated that they wished to record in the strongest terms their objection to the proposed sample book

which would entail considerable inconvenience in preparation and necessitate the production of new sample books every year. The Committee in addition, requested to be informed under which section, clause or rule of the Cotton Duties Act a book as proposed could be ordered.

It appeared to the Committee that according to the Cotton Duties Act the maintenance of such a book could only be enforced if prescribed by order of the Governor-General in Council and under these circumstances the Collector was requested to inform the Association if it was intended to advise the Governor-General in Council to recommed any new form or book in addition to, or in supersession of, an existing form or book kept in accordance with the rules under the Cotton Duties Act, and to submit such book or form to the Association for criticism and opinion previous to laying it before the Governor-General in Council.

The Association was also informed by the Ahmedabad Millowners' Association that local mills had been asked by the Excise Inspector to maintain a sample book, giving particulars which had hitherto been classed as trade secrets, and desired to be informed as to whether a similar form was being insisted upon in Bombay and whether this Association would support the Ahmedabad Millowners' Association in a representation to Government for the abolition of the form.

In reply, the Committee stated that a similar form had been submitted to several Bombay mills, and enclosed a copy of the protest made by this Association to the Collector of Bombay.

Towards the end of September the Collector referred the proposed sample book to the Association for criticism prior to prescription by the Governor-General in Council. It was stated that the sample book in question would greatly facilitate the collection of the necessary data in connection with the revision of tariff values and would accordingly be in the interest of both the Government and the mills. Further, a number of mills were manufacturing many varieties of cloth with several new designs. These cloths closely resembled each other in dimensions and descriptions, and there was accordingly every likelihood of the classification being altered in some cases to the detriment of revenue. The sample book would in the circumstances serve as a useful means to trace all such changes which, in the absence of the proposed book, would escape the Inspector's notice. The Collector went on to say that he had been furnished by the Inspector with concrete instances of irregularities of the nature described above and that the maintenance of the sample book would put an end to uncertainties as to the classification of any particular kind of cloth, which were felt by the Inspector while checking the A Returns.

The Collector understood that the details required to be entered in the proposed sample book were already recorded here and there in other subsidiary

mill books but in view of the limited time at his disposal it was impossible to expect the Inspector to go over all these at the time of checking the A Returns of so many mills every month. The first preparation of the book, it was pointed out, would not involve much trouble and when once the book had been prepared, the subsequent alterations and additions would not cause much difficulty or inconvenience. A mill did not, as a rule, change its classes of cloth very often. The occasional introduction of new varieties or changes in the old ones would not entail so much inconvenience on the mills as to cause any serious objection to prescribing the book. As regards the initial labour and inconvenience involved in its preparation, the advantages were so great from the point of view of arriving at a correct classification equitable both to Government and the mills, that the book, in the interests of efficient administration, could no longer be dispensed with.

In reply to the Collector, the Committee pointed out that after having given most careful consideration to the form of sample book itself and the reasons put forward in support of its utility and necessity for the purposes of the Cotton Duties Act, they were most strongly opposed to the introduction of the book for the following reasons : In the first place the Collector had stated that the sample book in question would greatly facilitate the collection of the necessary data in connection with the revision of tariff values. The Committee contended that such a book was not at all necessary for this purpose for the reason that tariff values were not based on counts of yarn and much less on reed and pick. In revising tariff values all that need be considered was the state of the market for the particular classification of goods concerned and tariff values were fixed higher or lower accordingly.

It was further pointed out that tariff values were adjusted annually at a meeting attended by the Director of Commercial Intelligence, the Collector and representatives of the cotton trade and there had rarely, if ever, been any difficulty in fixing satisfactorily tariff values for any class of goods, and the Committee failed to see how the proposed book would assist in the fixation of values which were adjusted on an entirely different basis. The utility of the proposed sample book in the case of new cloths would be extremely doubtful, for the Cotton Duties Act already made all the provisions necessary in the case of new cloths—Sections 28 (1) and (2) of which are quoted below :—

> " 28 (1) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under Section 7, take a sample or samples of such goods at the time of manufacturing the same and shall preserve such samples for reference for at least six months after the said goods are produced.
>
> " (2) Such samples shall be at all times available for inspection by the Collector or by any officer appointed under Section 16 ; and an examination thereof shall, if the goods themselves cannot be examined, be deemed to be an examination of the goods within the meaning of Section 31 of the Principal Act."

Under these clauses the Excise Inspector could always ask for samples of new makes of cloth and the insertion of other particulars for the purposes of the Act, was irrelevant.

Millowners did not object to keeping samples as required by the Act under Section 28 (1) and (2) but the sample book proposed went much further, requiring as it did particulars of the constitution of the cloth, or in other words information concerning the description or formula of a trade process. Section 16 (3) specifically lays down that mill authorities are not bound to give such information to any officer below the rank of the Collector, and it was maintained that even if the proposed sample book were prescribed mills would be justified in refusing to allow any person other than the Collector to inspect it. It would appear that the proposed sample book would be open to examination by the Cotton Excise Inspector and if this was to be the case the Committee stated that they could not agree to it.

Another objection to the form which the Committee desired to bring forward was that an entirely new book would have to be prepared each year since it required particulars of the quantity issued each month, and also the gross selling price per pound each month. The completion of the monthly particulars would entail considerable labour and expense for which there was no justification whatsoever. Selling price might also vary during the month, and as such variation could not be noted in the forms, any particular price inserted would only be misleading.

As already pointed out, the classification of cloths for tariff purposes was not based upon counts of yarn or reed and pick, and the Committee therefore could not agree that the provision of such particulars was necessary in the interests of efficient administration. For example, a dhotie made from 30s and 40s warp and weft with 64 ends and picks per inch was given the same tariff value as a dhotie made from 20s warp and weft with 36 ends and picks per inch. This might not be a scientific method of assessment but it had exsisted since the first imposition of the Excise Duties, and any deviation from it would very greatly complicate the estimation and collection of the Excise revenue without increasing it, as had been frequently admitted when new schemes of assessment had been suggested at the annual meetings at which tariff values had been fixed. So long as the present methods of assessment prevailed there was no justification at all for the prescription by the Governor-General in Council of a sample book which requires mills to furnish information of trade processes pure and simple, which in some cases might be accounted even as trade secrets. For the aforementioned reasons the Committee regretted that they could not agree to the introduction of a form or book of the nature indicated in the Collector's letter, and trusted that in view of the objections raised by them, and by the Ahmedabad Millowners' Association, the Collector would deem it advisable not to recommend the prescription of so contentious a form by the Governor-General in Council.

Copies of correspondence with the Collector were forwarded to the Government of India and the Government of Bombay, together with a request that the fullest consideration might be given to the Association's and other bodies' objections prior to recommending the prescription of a book so contentious and unnecessary.

Copies of the above correspondence were also sent to the Ahmedabad Millowners' Association for their consideration and support. In reply, the

Ahmedabad Millowners' Association intimated their whole-hearted agreement with this Association's protest against the proposed sample book. Messrs. Binny & Co., Madras, and the Upper India Chamber of Commerce also intimated that they entirely agreed with the attitude taken up by the Association. (*Appendix* **E-1**).

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

(*See report* 1922, *page* 93).

The Ahmedabad Millowners' Association, in January 1923, forwarded to this Association a copy of a letter that they had addressed to the Director-General of Commercial Intelligence, Calcutta, urging that the Government of India might, if they were unable to abolish the excise duty altogether, adopt an *ad valorem* basis of assessment in the case of the Ahmedabad mills in place of the fixed tariff valuation.

The Committee, in replying to the Ahmedabad Millowners' Association, stated that for the reasons explained on the occasion of their meeting with the Director-General of Commercial Intelligence on the 7th of February 1922, at which a representative of the Ahmedabad Association was present (*see* Association's Report for 1922, page 93), they regretted they were unable to see their way to accord their support to the representation in question.

The Director-General of Commercial Intelligence subsequently met the Committee of the Association on Wednesday, the 7th of February 1923, and discussed with them the proposed revision of the tariff valuations. The following notification containing the revised tariff was issued on the 17th of February 1923 by the Commerce Department of the Government of India :—

No. 1043.—In exercise of the power conferred by Section 7 (1) of the Cotton Duties Act, 1896 (II of 1896), and in supersession of the notification in this Department, No. 1399, dated the 19th February 1921, the Governor-General in Council is pleased to fix, for the description of cotton goods hereunder specified, tariff values as follows, with effect from the 1st March 1923 :—

Grey goods, plain or bordered.

		Tariff value per lb. Rs. a. p.
1.	Chadars and bedsheets, plain, or having only borders not over $\frac{1}{4}$"	1 4 0
2.	Dangari and khadi cloth	0 15 0
3.	Dhuties, cholas, dupattas, lungis and gumchas, plain, or having only borders not over $\frac{1}{4}$"	1 6 0
4.	Dhuties, cholas, dupattas, lungis and gumchas having only borders over $\frac{1}{4}$", but not over $\frac{3}{4}$"	1 8 0
5.	Dhuties, cholas, dupattas, lungis, and gumchas having only borders over $\frac{3}{4}$", but not over 2"	1 9 0
6.	Domestics, T-cloths, shirting, long-cloth, and sheetings having borders not over $\frac{1}{2}$"	1 5 0
7.	Drills and jeans, plain	1 4 0
8.	Fents	0 15 0
9.	Patals and saris with headings over 4" wide and only coloured borders, not over $\frac{3}{4}$"	1 7 0
10.	Printers, sadlapat and bhagavad	1 5 0
11.	Shirtings, twilled, unbleached	1 5 0
12.	Tent, sail, commissariat and double-threaded cloth (dosuti)	1 2 0
13.	Zanzibar cloth	1 4 0

Provided that for calendered grey goods 3 pies shall be added to the above values.

Figured or coloured goods.

		Tariff value per lb. Rs. a. p.
14.	Bedcovers, twilled sheets, quilts, and table cloths with borders not over ½"	1 7 0
15.	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp or weft	1 8 0
16.	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp or weft	1 11 0
17.	Bed ticking, plain or drilled	1 5 0
18.	Check gumchas and check cholas	1 8 0
19.	Cholis and saris (coloured)	1 11 0
20.	Cotton tweed, commonly called hunting cloth, plain or striped, including leheria, Thana susi, Thana drill, Thana twill, and Thana check	1 7 0
21.	Drills, striped	1 4 0
22.	Drills, checked	1 7 0
23.	Drills, dyed	1 9 0
24.	English patterned checks, trouserings and coatings	1 12 0
25.	Fancy dobby pattern checks, coloured warp or weft	1 10 0
26.	Fents	1 2 0
27.	Flannel pattern susi and dobby susi, grey weft	1 7 0
28.	Flannel pattern susi and dobby susi, coloured weft	1 9 0
29.	Lungis, coloured	1 11 0
30.	Lungis, grey, with coloured stripes and borders	1 8 0
31.	Napkins, grey	1 7 0
32.	Napkins, bleached	1 10 0
33.	Shirtings, twilled, bleached	1 8 0
34.	Susi checks, English, grey ground	1 10 0
35.	Susi checks, ordinary, grey ground	1 9 0
36.	Susi checks, ordinary, coloured warp or weft	1 10 0
37.	Susi check sheets, ordinary, grey ground	1 8 0
38.	Susi ordinary, coloured stripes, grey ground	1 7 0
39.	Susi ordinary, coloured weft	1 8 0
40.	Tent cloth, blue and red	1 3 0
41.	Tent cloth, khaki	1 3 0
42.	Towels, Turkish, grey	1 10 0
43.	Towels, Turkish, bleached	1 13 0
44.	Towels, honeycombed and other sorts, grey	1 5 0
45.	Towels, honeycombed and other sorts, bleached	1 8 0
46.	Zephyr, cloth	1 6 0
47.	Zephyr, striped and checked	1 7 0

Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*.

Towards the end of May the Ahmedabad Millowners' Association wrote to this Association pointing out that since the revision of tariff values in March 1923 the selling prices of all classes of Indian mill-made cloth had steadily declined, and that a revival did not appear likely. Taking into consideration the condition of the market the Ahmedabad Millowners' Association desired to know whether a move for a reduction of tariff valuations would receive the Committee's support.

It was further observed that if this Association approved of the idea of the assessment of Indian mill-made cloths to excise duty on an *ad valorem* basis as had been suggested in the past, Government might be requested to adopt such a basis. This, it was stated, would save the Indian textile industry from the trouble of approaching Government for *ad interim* revisions whenever market rates went down, and from paying duty on higher rates till Government thought fit to move in case of representations having been made to it.

In reply the Committee stated that they did not consider it expedient to press for an *ad interim* revision of tariff values, nor was it deemed advisable to advocate a policy of assessment of excise duty upon an *ad valorem* basis. (*Appendix* **E-2**).

TARIFF VALUATIONS UNDER COTTON DUTIES ACT.

Proposed Change in the Basis of Estimation.

A letter was received from the Punjab Chamber of Commerce asking for an expression of opinion regarding the desirability of endeavours being made to obtain redress of the disabilities suffered by manufacturers of cotton piece-goods in certain Indian textile centres under the present methods of administering the Cotton Duties Act.

The letter went on to state that under the present Schedule of Tariff Values fixed in February 1922, Indian cotton piece-goods are described under 47 heads :—

(*a*) Seven items differentiated by the widths of their border (items 1, 3, 4, 5, 6, 9 and 14).
(*b*) Fents plain, grey or figured and dyed (two items, 8 and 26).
(*c*) Six items charged according to classification of popular nomenclature (items 2, 7, 10, 11, 12 and 13).
(*d*) The remaining 32 items according to texture, figuring or colouration.

The unjust incidence of the duty as at present levied was referred to in the following examples :—

Item 1—Chadars and Bedsheets, plain or having borders not over $\frac{1}{4}$".—Tariff value per pound, Rs. 1-4-0.
Item 3—Dhoties, Chalas, Dupattas, Lungis, Gumchas plain or having only borders not over $\frac{1}{4}$".—Tariff value per yard, Rs. 1-6-0.

The lack of precision of definition, and provision for the possibility of variation in interpretation of terms recognized in the different textile centres was objected to, and it was further pointed out that in Delhi Dhoties made from 10s yarn were only worth 12 annas per pound, made from 20s about Rs. 1-4-0 per pound, and from 40s about Rs. 3 per pound, but under the classification adopted in the schedule all were valued at the same rate, namely, Rs. 1-6-0 per pound.

A comparison of items 7 and 23, drills plain and drills dyed, and items 11 and 33, unbleached and bleached twilled shirtings, was made. From this it would appear that the framers of the schedule presumed that drills plain and drills dyed were of equal value, while the difference in value of unbleached and bleached shirtings, according to the schedule, was 14·285 per cent.

It was pointed out that no variations were made in the schedule for differences in counts of yarn used in drills or shirtings however great the difference in market values might be on that account.

It had been suggested to the Chamber that a further sub-division of the items on the tariff list might tend to remove some of its anomalies.

It was suggested that the easiest solution for an equitable adjustment of the tariff, and one which would preclude any deviation from the unjust incidence of the duty, would be to adopt a classification based primarily on the counts of yarns employed in the manufacture of Indian piece-goods.

A tentative proposal was advanced that, for the purposes of the Cotton Duties Act, valuations should be divided in the undermentioned classes :—

1. Goods made from yarns of counts below 16s plain or grey.
2. ,, ,, ,, ,, ,, ,, ,, 16s figured or coloured.
3. ,, ,, ,, ,, ,, ,, 16s—24s plain or grey.
4. ,, ,, ,, ,, ,, ,, 16s—24s figured or coloured.
5. ,, ,, ,, ,, ,, ,, 25s—40's plain or grey.
6. ,, ,, ,, ,, ,, ,, 25s—40s figured or coloured.
7. ,, ,, ,, ,, ,, ,, above 40s plain or grey.
8. ,, ,, ,, ,, ,, ,, ,, 40s figured or coloured.

The opinion of the Association on the disabilities mentioned and proposals indicated above was requested.

After careful consideration the Committee replied that while the unjust incidence of the present method of estimating tariff values in certain instances was recognized, they were not prepared to recommend any drastic alterations of the present system of classification for the reasons that it possessed the great advantage of simplicity, and did not disclose to subordinate officers of the Excise Department particulars of cloth construction which in many instances might be accounted as legitimate trade secrets ; and further attention was drawn to the fact that an elaboration of the method now in use, as proposed in the letter of the Punjab Chamber of Commerce, would probably lead to far greater disabilities than now exist since the proposals made took no consideration of reed and pick and, moreover, would hardly be acceptable to the Excise authorities owing to the difficulty of checking values and counts of yarn employed. (*Appendix* **E-3**).

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

Re-assessment of Khadi.

Several members in May 1923 called the attention of the Association to the fact that the Collector of Bombay had recently classed Khadi cloth manufactured by them under heading (6) of the Tariff Schedule *i.e.*, T-cloth, Domestics, Shirtings, etc., instead of under heading (1) Dangari and Khadi Cloth.

This in effect meant that the tariff value for the purposes of estimating the excise duty payable had been assessed at Rs. 1-5-0 instead of Rs. 0-15-0, although it was a matter of common knowledge that the cloth in question sold at from 15—16 annas per lb. in the bazaar.

The question was discussed by the Committee at a meeting held in June 1923 and Mr. S. D. Saklatvala was appointed to interview the Collector upon the subject and place before him the views of the Association. At a later date the Association forwarded to the Collector a written memorandum on the points raised by Mr. Saklatvala.

This memorandum stated that at the time the tariff value for Khadi cloth was fixed, the structure of the cloth was not defined nor had it since been defined, but Khadi was generally understood to be a coarse cloth made from lower counts of yarn than other cloths in the Tariff List, and had always been assessed for excise duty at the lowest rate. Khadi had not been manufactured on any appreciable scale till 1919, but since that time its production had increased rapidly owing to the so-called " Khadi movement."

No standard count of yarn for either warp or weft was used in its manufacture, and in this respect it differed from other varieties of cloth such as long-cloth. Each mill made the cloth from counts which suited it best and these ranged from 6s—12s weft and 8s—14s warp. Such cloths are known in the bazaar as Khadi, are invariably sold as such, and had hitherto always been assessed as Khadi.

When the tariff value of Khadi was revised in February the millowners had in mind such varieties as were then being manufactured and sold as Khadi, and the Association viewed with surprise the objections recently made by the Excise Officer, and failed to understand why such cloth had been classified under the heading of Domestics, Shirtings, etc. The Committee stated that they were well aware that there were slight differences in the selling price and qualities of Khadi but submitted that the best of these could not possibly fall under the classification of Domestics, Shirtings, Long-cloths, etc., since they were not aware that any mills in the past had manufactured Domestics, etc., from such low counts as were used in the cloth in question. If the Collector had reason to believe that in particular cases a cloth was composed of yarns too fine to allow it to be classified as Khadi, it was suggested that the real value of such goods should be taken for assessment purposes. The only possible inducement to class better varieties of cloths as Khadi was the lower rate of assessment but if in doubtful cases an *ad valorem* duty had to be paid, this inducement would disappear.

The Committee finally observed that they thought that, as far as Bombay was concerned, no misrepresentation to any appreciable extent had taken place and protested strongly against classifying goods made from counts ranging from 6s—14s as Domestics, etc.

No official reply to this memorandum was received from the Collector, except a letter asking for the Committee's opinion upon a definition given in a " Glossary of Textile Terms " by Mr. H. P. Curtis, which stated that " Heavy Domestics are made from coarse yarns such as 10s—14s warp and weft" and the Collector added that in view of this definition it was not clear how cloth woven from over 10s warp and weft could be described as Khadi.

In reply, the Association pointed out that the authority quoted by the Collector gave the definition of an English term, " Heavy Domestics," and

did not attempt to define Khadi, an essentially Indian term, and therefore the conclusion which the Collector wished to draw, namely, that cloth containing counts higher than 10s was not Khadi, could not be considered as entirely logical.

The authority quoted by the Collector had classed cloth made from 10s to 14s warp and weft as "Heavy Domestics." The Customs notification, issued by the Government of India, giving the tariff values of cotton goods, included no such term as "Heavy Domestics," item No. 6 being referred to as "Domestics." What the definition cited in the Collector's letter proved was that cloth made from 10s to 14s warp and weft was not Domestics, but something coarser, *viz.*, in English terms, "Heavy Domestics," quite a different thing from "Domestics." This view was also held by the Association, who had always contended that such cloth could not be classed as Domestics, and should be classed as Khadi. The authority cited by the Collector, therefore, upheld the contention of the Association.

The Collector in replying maintained that the term "Domestics" covered all kinds of domestics whether *heavy or light* and according to Mr. Curtis, included all cloth from 10s to 14s warp and weft. It was also stated that in the opinion of a number of mill managers, Khadi was confined to cloth of counts not higher than 10s warp and weft with under 32 reeds and picks and hence anything over this limit should not be classed as Khadi for tariff purposes. As a temporary measure, however, he proposed to treat cloth up to and including 14s warp and 8½s weft as Khadi. Anything above this limit would be treated as Domestics, Dosuti, etc., according to the nature of the cloth, and added that further consideration would be given as to the method to be finally adopted in classifying cloth made from yarn of counts higher than 10s since he could not agree to the proposal of the Association to assess such cloth on an *ad valorem* basis.

The Association in their reply accepted the provisional arrangement but pointed out that no provision had been made for "Striped Khadi" and suggested that as a temporary measure it should be assessed at one anna per pound more than ordinary Khadi subject to the proviso that the question at issue would be definitely cleared up when tariff values for 1924-25 were fixed. (*Appendix* **E-4**).

ABATEMENTS OF COTTON EXCISE DUTY.

In June a member desired to be informed as to whether a refund of the proportionate amount of duty paid on imported yarns could not be claimed from the excise duty on cloth manufactured from imported yarns. The member pointed out that from 1894-1896 an import duty of 5 per cent. was levied on all foreign yarns imported into India; in 1896 the excise duty was placed on cotton cloth and the import duty on foreign yarns removed, one of the arguments used in favour of removal of import duty being that imported yarns used in the manufacture of cloth could not be doubly taxed.

In 1922 an import duty of 5 per cent. was again levied on imported yarns, and it would therefore appear that if woven into cloth the import duty paid on imported yarns should be refunded.

It was also questioned as to whether an abatement of excise duty on cloth manufactured from Indian yarns, to the extent of Rs. 1-4-0 for every Rs. 1,000 paid, could be claimed, which represented the reduction which would arise by reckoning the excise duty on the value of a cloth after the amount of excise duty had been deducted from the published tariff value.

The Committee in reply considered that the first question was one for personal arrangement with the Collector but considered that one of the reasons for levying import duties on yarns was to encourage the development of the textile industry of this country in the direction of stimulating the production of fine yarns.

With reference to the second question it was pointed out that the tariff values of cloths in the Tariff Schedule represented the *tariff value* of cloth according to Section 7 (3) (*a*) of the Cotton Duties Act which was, in fact, the wholesale cash price less an amount equivalent to the excise duty payable, and therefore no abatement of the type indicated on the member's letter could be claimed. (*Appendix* **E-5**).

COTTON EXCISE DUTY.

The Ahmedabad Millowners' Association drew the attention of this Association to the report of the Fiscal Commission which had strongly recommended the abolition of cotton excise duty on the indigenous cotton industry in India. It was urged that the imposition of this duty would in the future, as in the past, be detrimental to the growth of the cotton industry in India and that a representation should be made to the Government of India to regulate its excise policy in the interests of India.

This Association was asked whether they would be willing to make a representation either jointly with other bodies, or separately. It was also pointed out that the Marwari Chamber of Commerce, Calcutta, had already taken the lead in this direction and had forwarded a representation to the Government of India.

The Association in their reply stated that they were in entire sympathy with the objects of the proposed representation and had resolved to send a separate representation to the Government of India. The Hon'ble Sir Dinshaw E. Wacha, Kt., and Mr. Munmohandas Ramji were appointed to formulate the Association's case against cotton excise duties. (*Appendix* **E-6**).

TARIFF VALUATIONS UNDER INDIAN TARIFF ACT, 1924.

For purposes of record a copy of the Tariff Schedules II and III of the Indian Tariff Act, VIII of 1894 (as subsequently amended), showing the rates of customs duty levied on goods imported into and exported from British India, for 12 months January to December 1924 is reprinted in *Appendix* **E-7**.

IMPORT DUTY ON COMPONENT PARTS OF MACHINERY.

Under orders from the Government of India, Department of Commerce, dated the 28th February 1922, a special Committee was appointed with the following terms of reference :—

1. To examine the definition of " Machinery and component parts of machinery " in item 53 of the Import Tariff Schedule.

2. To report whether in the interests of simplicity and convenience of trade this definition requires revision.

3. If necessary to suggest a new definition ; and

4. To make such other recommendations as may seem germane to the enquiry or necessary to safeguard Government revenue.

The members of the Committee were :—

1. Mr. A. H. Lloyd, I.C.S., Collector of Customs, Calcutta, *Chairman.*

2. Mr. F. Blick, Representative of the Bengal Chamber of Commerce.

3. Mr. H. Burkinshaw, Representative of the Institute of Engineers (India).

4. Mr. Munmohandas Ramji, M.L.A., Representative of the Indian Merchants' Chamber, Bombay.

The Committee submitted their report on 14th March 1922, and their recommendations were incorporated in the Finance Bill which was introduced in the Legislative Assembly on 1st March 1923. A copy of the Finance Bill containing the changes in the Import Tariff Schedule, consequent upon the Committee's recommendations, was forwarded to the Association by the Government of India early in March. Subsequently the Association's attention was invited to the proposed changes in the Import Tariff Schedule by the Government of Bombay also.

The changes in the Import Tariff Schedule were referred to the Technical Advisory Sub-Committee of the Association for consideration, and a letter on the lines of their report was sent to the Government of India.

This letter stated that the Committee were unanimously of the opinion that the definition of component parts of machinery as given in Item 51-A, Schedule 1 of the Indian Finance Act, 1923, should be altered. According to the wording of the Act " component parts " of machinery would be charged 15 per cent. duty unless actually imported along with the machinery with which they were to be used. In the case of bobbins, healds, reeds, shuttles, etc., for cotton machinery, it was pointed out that it would be almost impossible to arrange for the date of importation of these component parts to

correspond exactly with the date on which the machines with which they were to be used were imported, since the aforementioned parts were usually manufactured by different firms than the machines themselves. This would mean that healds, reeds, bobbins, etc., would be charged 15 per cent. instead of 2½ per cent. duty which, it was pointed out, was against the spirit of the Act, and had probably been overlooked in framing the wording of the definition.

The Committee suggested that the wording of the definition, Item 51-A, should be altered to read :—" Component parts of machinery in No. 51, namely, such parts only as are essential for the working of the machines or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported for *bona fide* use in a manufacturing concern, and in such quantities as may appear to the Collector to be reasonable."

The Committee had no criticisms to offer on the other changes in the Import Tariff Schedule, proposed in the Finance Bill.

The Secretary to the Government of India, Commerce Department, in reply to the Committee's representation pointed out that numerous articles were used and were essential to different industrial installations, but yet were freely used for other purposes. The rule now permitted the concession rate to such articles, imported in reasonable quantities with the machinery, and the Government of India were not prepared to extend the concession further. The attention of the Association was also drawn to the alteration in the wording of the first part of the definition " where articles have been given some special shape or quality which would not be *essential* for any other purpose."

The old definition of machinery stated that " only such articles should be admitted as component parts of machinery as were *indispensable* for the working of the machinery and were, owing to their special shape and quality, not *adapted* for any other purpose.

This alteration, it was stated, considerably increased the number of articles which could be imported at the lower rate of duty at any time. This point was further explained by the Collector of Customs, Bombay, who quoted " Coiler Boxes " for cards, as an instance of an article which might now always be imported at the lower rate of duty.

The Committee considered the Government of India's reply as extremely unsatisfactory, and decided to make a further representation on the subject. One of the objections to the Government's definition of component parts had reference to the difficulty of importing accessories such as healds, bobbins, shuttles and reeds along with new machinery. The Collector of Customs, Bombay, explained that the Association's objection in this respect was to some extent nullified by the discretion allowed to him by para 12 of the Machinery Committee's Report which stated,—

" Collectors of Customs should be instructed to exercise a reasonable discretion in their interpretation of the term of ' imported with,' *e.g.*, in the case of consignments split up between different steamers.

In accordance with the decision referred to, another representation was made to the Government of India which pointed out that until January 1st 1922, machinery and component parts were admitted free of duty if imported by the owner of a cotton spinning or weaving mill, and proved to the satisfaction of the Collector of Customs to be intended for use in cotton spinning or weaving mill. Similarly many articles which could not be classed under the then existing definition of component parts were admitted free under a special heading in the Schedule, because they could be adopted for other purposes.

The Committee added that they failed to understand the attitude of the Government of India in removing these privileges which were inserted in the Tariff Schedule as a special concession to the cotton industry in India after imposition of the excise duty. The object of the definition suggested by the Committee was to ensure that component parts when imported in reasonable quantities for use in connection with new machinery should be assessed for duty at 2½ per cent. even though importation did not occur at the same time as the rest of the machinery for reasons already stated.

Due attention was also invited to the fact that whereas, previous to the war, the difference between the concession rate and the ordinary rate for machinery was only 2½ per cent. and therefore practically immaterial, the new difference was 12½ per cent., and in addition the prices paid for machinery were very much higher than in pre-war days.

Finally, the following principle laid down by Sir James Westland on 27th December 1894 with reference to the exemption of machinery and component parts was also quoted, and it was maintained that it should be the guiding factor in deciding questions relating to the duty on machinery and component parts and that the definition of component parts should be so worded as to take due cognizance of this principle:—

> " The principle on which the exemption of machinery is justified is this: Looking to the fact that there is a certain amount of capital which is seeking investment in some productive line of business, we want to attract that capital to lines of business in which India is interested, or at any rate to prevent its being discouraged by the weight of initial taxation. We therefore proclaim the exemption in their favour and consider ourselves compensated by the fact that they will add to the production of the country which eventually pays its dues to us in some form or other . . . . Now I admit that there is a certain difficulty in defining what is a component part of machinery and what is not, but it is easy to see that what are ordinarily classed as renewals and spares duplicates of those parts of a machine which wear out most rapidly, are component parts." (*Appendix* **E-8**).

The Hon'ble Mr. D. T. CHADWICK, C.I.E., I.C.S.

Visit to the Association.

Early in December the Hon'ble Member for Commerce, Government of India, was interviewed by a special Sub-Committee of the Association on

the subject of import duty on component parts of machinery and on mill stores.

In introducing the subject, the Sub-Committee mentioned the protests which had been made by this Association against the imposition of an import duty of 15 per cent. on healds, reeds and some types of shuttles. The concession which the Government of India used to allow on these articles when imported by the owner of a cotton spinning and weaving mill for use in a particular mill had recently been removed and, moreover, the definition of component parts now incorporated in the Tariff Schedule precluded the possibility of healds and reeds being imported at the concession rate owing to the fact that they might possibly be used for hand-looms.

After hearing the arguments brought forward by the Sub-Committee Mr. Chadwick stated that as far as the principle underlying the definition of machinery was concerned, healds and reeds were component parts of power looms and so ought to be allowed at the concession rate, but they could be used as component parts of hand-looms which were subject to 15 per cent. duty. The principle which was embodied in the definition of component parts of machinery therefore came in conflict with a principle which was embodied in the Act itself, *viz.*, that where an article could be classed under two different heads of the Schedule in which the rates differed, duty should be charged at the higher rate. The Customs authorities were quite right in levying duty as they did, as the principle which was embodied in the Act overrode the other. The only way it could be surmounted was for the duty on hand-looms to be reduced to 2½ per cent. like that of power machinery. He would submit the case for the orders of the Government of India. Without committing himself to any definite form of words he thonght it would be necessary to amend the definition in item 89 in the present import Tariff Schedule, to read somewhat as follows :—" Machinery and component parts thereof, machines or parts of machines to be worked by manual or animal labour, except hand-looms, not otherwise specified (*see* 69, 73 and 79) and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake horse-power.....15 per cent. *ad valorem* " and further proposed to include hand-looms in item 87.

If introduced this amendment would apparently overcome the disabilities referred to by the Sub-Committee.

Import Duty on Mill Stores.

The Sub-Committee then put forward the Association's case for a remission of the duty on mill stores and more especially upon sizing materials which now pay a duty of 15 per cent. whereas until 1921 they were admitted free, and suggested a remission of the import duty on the following five articles as sufficient to meet the Millowners' wishes in this respect:—

Tallow, Farina, China Clay, Magnesium Chloride and Zinc Chloride.

Mr. Chadwick, replying, stated that he would place the Association's views before the Government of India and would explore the suggestions and reasons for a remission of the import duties on the five articles named.

After thanking Mr. Chadwick for his courtesy in consenting to meet the deputation from the Association, the proceedings terminated.

MERCHANDISE MARKS MANUAL.

PROPOSED AMENDMENT TO RULE III AND 41.

(*See Report* 1920, *page* 155.)

The question of amending Rule III was before the Committee in 1920 when the Association agreed to a proposal of the Collector of Customs to approach Government with a view to obtaining their sanction to the imports of doubled yarn with double hanks each not less than 1680 yards average (instead of the usual 840 yds. standard), and for the purposes of the Merchandise Marks Manual to regard one such double hank as equivalent to 4 usual hanks of single yarn or two usual hanks of doubled or two-fold yarn (*See page* 155 of 1920 report).

In April 1923 the Collector of Customs addressed the Association and stated that on further consideration, the proposals put forward by his predecessor and accepted by the Committee in 1920 had been found to be unacceptable as they aimed at the elimination of the fixed ratio of length to weight which was observed in the packing of bundles, and which was incorporated in the existing rules to prevent the adoption of special or misleading modes of packing. It was therefore considered preferable to revise the rules in such a manner as to allow reeling in double hanks provided that the number of such double hanks bore a fixed ratio to the number of knots contained in a bundle of yarn of a specified count if it was reeled in double hanks. The importation of cross ruled yarn had also been permitted since 1910 and it was considered necessary to make some provision in the rules for this style of reeling, similarly it was proposed to amend the rules relating to the scale of permissible variations in weight and length of importations of bleached yarn.

The Association was asked to forward its views on the proposed amendment and whether it was thought necessary that the marking of the count on each bundle of yarn should be made compulsory.

The original rules III and 41 are subjoined with the proposed amendments shown opposite in italics.

Amendments.	*Original Rules.*
	III. A trade description of count or number, length or weight, applied to grey, or bleached cotton yarn shall not be deemed to be false in a material respect, unless—
	(*a*) the described count or number it greater or less than the actual count or number by more than 5 per cent. provided that the average count of the whole of the yarn in question is not greater or less than the described count ; or
(b) (*i*) *in a bundle of grey yarn the average length of the whole number of single hanks is less than* 840 *yards and of double hanks is less than* 1,680*; yards ; and*	(*b*) the average length of the whole number of hanks in a bundle is less than 840 yards ; or

(b) (*ii*) *in a bundle of bleached yarn, the average length of single hanks is less than* 819 *yards and of double hanks is less than* 1,638 *yards ; or*

(*c*) in a bundle of yarn of any count under 50, described as being ten pounds in weight, the number of knots of twenty hanks each is not half, or the number of knots of ten hanks each is not the same as, and the uumber of knots of five hanks is not double, the described count or number of the yarn ; or

(*d*) in a bundle of yarn of any count under 50, described as being 5 lbs. in weight, the number of knots of 20 hanks each is not a quarter of, or the number of knots of 10 hanks each is not half, or the number of knots of 5 hanks each is not the same as, the described count or number of the yarn ; or

(*e*) in a bundle of yarn of any count from 50 upwards, the number of knots of twenty hanks each is not half, or the number of knots of 40 hanks each is not a quarter, when the described weight is ten pounds, and is not a quarter or an eighth, when the described weight is five pounds of the count or number of the yarn ; or

(*f*) in the case of bleached yarn the described weight exceeds the actual weight by more than—

$7\frac{1}{2}$ per cent. in counts from 1 to 8 ; 5 per cent. in counts from above 8 to 18 ;

4 per cent. in counts from above 18 to 30 ;

$2\frac{1}{2}$ per cent. in counts from above 30 to 80:

(*f*) 10 *per cent. in counts up to* 24 ; $8\frac{1}{2}$ *per cent. in counts from* 25 *to* 40; $7\frac{1}{2}$ *per cent. in counts from* 41 *to* 60 *and upwards, the allowance being* 1 *per cent. less than that specified in each of the above cases if the bleached yarn in the bundle is two-fold.*

Provided that for the purposes of applying Clauses (*c*), (*d*) *and* (*e*) *to importations of single yarn in double hanks and of two-fold yarn in single and double hanks, one single hank of two-fold yarn and one double hank of single and of two-fold yarn shall be taken respectively as two, two and four hanks of single yarn, but the described count or number shall contain a definite indication that the yarn in the bundle is two-fold or in double hanks or both as the case may be.*

Amendments.

41. Yarn is ordinarily made up in 5- or 10-lb. bundles containing a certain number of knots, which in turn contain a certain number of hanks, (*Bundles of yarn of* 5 *or* 10 *lbs. weight are ordinarily made up in knots containing single or two fold yarn of hanks of* 840 *yards each and also single or two-fold yarn of double hanks of* 1,680 *yards each.*) and, as contemplated in paragraphs III to V of Notification No. 1474, as subsequently amended, reproduced in Part II, there is, or should be, a definite relation between the number of knots in a bundle and the count. Thus in a 10-lb. bundle in which there are 10 hanks (*of single yarn*) to the knot, the number of knots is, or should be, the same as the number of the count. Similarly, if such a bundle is made up with 20 hanks to the knot, the number of the latter is, or should be, half the number of the count, and so on. But such a make up does not of itself amount to a trade description of the count; to constitute the latter, as mentioned in Rule 2 above, there must be a description or statement applied to the yarn, or an indication, direct or indirect, of the nature of a description or statement, including the use of any numeral, word or mark which according to the custom of the trade is commonly taken to be an indication of the count; *and any such description must be so qualified as to indicate the mode of reeling of the yarn if it is two-fold yarn or in double hanks or both.* Thus the mark "20s" applied to the wrapper of a bundle of yarn indicates that the count is 20. *Similarly for a bundle of* 40 *count of two-fold yarn in single hanks the correct marking should be* $\frac{\text{"40s"}}{2}$ *or* "2/40s" *or for a bundle of the same count of single or two-fold yarn in double hanks, the marking should be* "40s *XX or* $\frac{40}{2}$ (2/40s) *XX*" (*XX being the trade signification of a double hank*) *according as the yarn is single or two-fold;* and in the absence of the words "metric count" or other definite indication that the yarn is measured on the metric system, *such marking* should be regarded as indicating further that it is measured by the British system.

Original Rules.

41. Yarn is ordinarily made up in 5- or 10-lb. bundles containing a certain number of knots, which in turn contain a certain number of hanks: and, as contemplated in paragraphs III to V of Notification No. 1474, as subsequently amended, reproduced in Part II, there is, or should be, a definite relation between the number of knots in a bundle and the count. Thus in a 10-lb. bundle in which there are 10 hanks to the knot, the number of knots is, or should be, the same as the number of the count. Similarly, if such a bundle is made up with 20 hanks to the knot, the number of the latter is, or should be, half the number of the count, and so on. But such a make up does not of itself amount to a trade description of the count; to constitute the latter, as mentioned in Rule 2 above, there must be a description or statement applied to the yarn, or an indication, direct or indirect, of the nature of a description or statement, including the use of any numeral, word or mark which according to the custom of the trade is commonly taken to be an indication of the count. Thus the mark "20s" applied to the wrapper of a bundle of yarn indicates that the count is 20, and in the absence of the words "metric count" or other definite indication that the yarn is measured on the metric system, should be regarded as indicating further that it is measured by the British system.

The Committee approved of the proposed amendments to Rule III but with reference Rule 41 pointed out that they failed to see the necessity for allowing two methods of indicating two-fold yarn and suggested that only one method should be permitted as under, *e.g.*, two-fold 40s yarn should be indicated 2/40.

The proposal to indicate double hanks by "XX" was approved, and it was further suggested that the compulsory marking of the count on each bundle of yarn would be advantageous.

Intimation was subsequently received from the Government of India that the amendments as indicated above had been incorporated in the Merchandise Marks Manual. (*Appendix* **E-9**).

CUSTOMS DUTIES ON PIECE-GOODS IMPORTED INTO EAST AFRICA.

(*Vide Report for* 1922 *pages* 135 *and* 401.)

In September 1922 the Indian Merchants' Chamber of Mombasa had cabled to the Association pointing out that a specific import duty was to be imposed on unbleached piece-goods in place of an *ad valorem* duty.

The Committee of the Association addressed the Commerce Department of the Government of India in October 1922 protesting strongly against the new duty, and asked for a representation to be made to the administration of the Kenya Colony. (*See page* 135 *of* 1922 *Report.*)

The tenor of the reply to this representation is indicated in a letter received from the Department of Commerce of the Government of India at the end of February.

This letter stated that representation had been made to the Administration in the sense of the Association's letter and a reply had been received from which it was apparent that the imposition of specific duties was in pursuance of the general policy which it was desired to follow of substituting specific for *ad valorem* duties wherever possible or feasible.

This, it was stated, was not possible in regard to the varied classes of superior textiles, but did seem possible to the Customs authorities of East Africa in regard to unbleached cotton goods. It was further pointed out that the matter was one of a purely administrative nature and not intended to differentiate against any particular class of goods or the products of any particular country.

The Committee of the Association considered that the explanation given by the Kenya Administration was most unsatisfactory but in view of the fact that a further representation would be unlikely to cause any change in policy decided that no further action should be taken by them at the moment. (*Appendix* **E-10**).

IMPORT DUTY IN JAPAN.

The following telegram received on 28th September 1923, at the India Office from His Majesty's Consul General at Kobe is printed below for purposes of record :—

> " Imperial ordinance removes import duty until end March next on many articles including grain, meats, canned goods and other foods, oils, certain acids and chemicals, cotton yarn, thread, woollen and worsted yarn and tissues, underwear, both writing, drawing and wall paper, slates, Portland and Roman cements, plate and sheet glass, iron bars and rods, wire rope, metal plates, pipes and tubes, nails, rivets, screws, railway material, electric wire and poles, building materials, tools, agricultural

implements, telegraph and telephone instruments, motor lorries, cranes, sewing machines, lumber. Duty on rice already abolished. Duty on motor vehicles other than lorries will be reduced by half. Other duties will be abolished as necessary. Complete list by first mail."

TARIFF BOARD.

PROTECTION TO STEEL INDUSTRY.

The Secretary to the Tariff Board, Simla, forwarded to the Association a copy of the Press *communique* on the question of extending protection to the manufacture of steel in India and asked whether they wished to submit a statement as to the advisability or otherwise of the proposed measure and whether they desired to send a witness to give oral evidence before the Tariff Board.

The primary question to be examined by the Board was whether the circumstances of the steel industry were such as to warrant protection and, if so, of what nature and extent. The Board had also to take into account the effect which the proposed measures might have upon other industries dependent upon the use of steel and it was thought that the work of the Board would be greatly facilitated if all those interested in the question would state their views.

The Association in their reply stated that while they were in favour of a general policy of protection for infant industries they did not consider themselves sufficiently competent to give any weighty opinion in the present enquiry and therefore did not intend to send a representative for oral examination by the Board. (*Appendix* **E-11**).

EXCISE COMMITTEE, BOMBAY.

(*Vide Report for* 1922, *page* 115.)

Mr. S. D. Saklatvala, the Association's representative, in giving evidence before the above Committee on May 21st 1923, said that the Association did not advocate the immediate adoption of total prohibition, which was not practicable at the moment, but held that the Government should regard total prohibition as the ultimate goal of their policy.

The full text of Mr. S. D. Saklatvala's evidence will be found in *Appendix* **E-12.**

THE INDIAN MERCANTILE MARINE.

At a meeting of the Indian Legislative Assembly, held on the 12th January 1922, the following amended resolution moved by Sir Sivaswamy Aiver was adopted :—

" This Assembly recommends to the Governor-General in Council that a Committee including experts and non-official Indians be appointed to consider what measures can usefully be taken :—

(1) For the liberal recruitment of Indians as deck or executive officers and engineers in the Royal Indian Marine ;

(2) for the establishment of a nautical college in Indian waters for the purpose of training executive officers and engineers of ships ;

(3) for ensuring the entertainment of Indian apprentices for training as such officers and engineers in the ships owned by shipping firms that enjoy any subsidy or other benefits from Government on any account and for the creation of an adequate number of state scholarships for providing instructions in the nautical college and training ships in England pending the formation of a nautical college in India ;

(4) for the encouragement of ship building and of the growth of an Indian Mercantile Marine by a system of bounties, subsidies and such other measures as have been adopted in Japan ;

(5) for the acquisition of training ships by gift from the Imperial Government or otherwise ; and

(6) for the construction of the necessary dockyards and engineering workshops in one or more ports."

The Government of India on 3rd February 1923 appointed the following Committee to consider what measures could usefully be taken to further the objects of the above resolution :—

President :

Capt. E. J. Headlam, C.M.G., D.S.O., A.-D.-C., R.I.M., Director Royal Indian Marine.

Members :

The Hon'ble Sir Arthur H. Froom, Kt., J.P., Partner, Messrs. Mackinnon, Mackenzie & Co.

The Hon'ble Mr. Lalubai Samaldas, C.I.E., Board of Directors, Scindia Steam Navigation Co., Ltd.

Jadu Nath Roy, Esq., Bengal Chamber of Commerce.

Professor Sir John Biles, K.C.I.E., L.L.D., D.Sc., Consulting Naval Architect, India Office.

Rao Bahadur Tiruvenkata Rangachariar, M.L.A.

Mr. J. H. Green of the Department of Revenue and Agriculture was appointed Secretary to the Committee.

It was arranged that the Committee should assemble at Delhi in the first half of February this year and would subsequently visit Calcutta, Bombay and possibly Madras, Rangoon and Karachi.

The terms of reference were based on the above resolution.

The Secretary to the Committee in March forwarded to the Association copies of a questionnaire which had been prepared for witnesses giving written evidence before the Committee.

The Committee in their reply stated that they were not in possession of such expert knowledge of the intricacies and ramifications of the shipping trade as would enable them to give detailed replies to the questionnaire or sufficiently weighty opinions on the numerous technical questions incorporated therein, but desired briefly to put forward suggestions in regard to some of the general questions involved.

The Committee emphasized that the non-Indian control of the whole of the enormous sea-borne trade of the country was not in the best interests of the Indian nation and they were in favour of encouraging by every possible means the development of the Indian Mercantile Marine for the ocean-going as well as coastal trade of India.

With a view to the encouragement of private Indian enterprise in the ocean-going trade the Committee suggested a reduction of the import duty chargeable on cargoes carried in all ships manned by Indian officers and engineers and an additional reduction in the case of ships launched in India. It was also pointed out that though the adoption of this expedient might entail a loss of revenue to the State, it should be remembered that for a considerable number of years this would be almost negligible and in any event the import duties on certain articles could subsequently be increased.

As regards the means by which private Indian enterprise in the coastal trade might be encouraged the Committee advocated the imposition of a suitable surtax on port dues in the case of all shipping other than Indian owned and the introduction of a system of licenses, the provisions of which would make it incumbent on shipowners to provide the facilities necessary for the training of Indian apprentices.

In conclusion it was stated that for reasons similar to those which precluded the Association from giving detailed replies to the technical questions in the questionnaire the Committee were of the opinion that no useful purpose would be served by the appearance of the Association's representatives before the Indian Mercantile Marine Committee for the purpose of giving oral evidence. (*Appendix* **F-1**).

BILL FOR THE PREVENTION OF DEFERRED REBATES.

Early in May the Government of Bombay, Marine Department, forwarded to the Association for expression of opinion, a copy of the Prevention of Deferred Rebates Bill introduced into the Legislative Assembly by Mr. T. V. Seshagiri Ayyar on the 27th of March, 1923.

The statement of Objects and Reasons appended to the Bill stated that—

> " the object of the Bill is to remove some of the main obstacles which lie in the way of the establishment of an Indian Mercantile Marine which mainly consist of methods whereby a shipper is practically bound to confine all his shipments to vessels belonging to a particular shipping company or to the members of a shipping conference; and rate wars waged to stifle all competition by ruthless and unfair rate cutting. Not merely is the freedom of the shipper to ship his goods by any vessel he may choose thus destroyed, but the progress of trade along desirable channels is also checked. A disloyal shipper is penalised by (*a*) refusal of space, (*b*) discrimination in the contract of freight, (*c*) the loading and landing of freight, (*d*) the adjustment and settlement of claims and various other discriminatory methods. It is the purpose of this Bill to do away with such practices so that an Indian Mercantile Marine may grow unhampered."

The Bill was submitted in the first place to a special Sub-Committee whose report was endorsed subsequently by the General Committee.

The reply sent to the Government of Bombay stated that the principle of the Bill was entirely approved, but it was thought that the details would need some alteration and amplification before they proved an effective safeguard against possible evasions of the Law. (*Appendix* **F-2**.)

DEFERRED REBATES.

Report of the Imperial Shipping Committee.

The Government of Bombay in July 1923 forwarded to the Association a copy of the final report of the Imperial Shipping Committee on the Deferred Rebate System, and stated that the Government of India had received information that the report might be placed for discussion before the Imperial Economic Conference which would meet on 1st October 1923. In order that they might be in a position to instruct their representatives regarding the attitude they were to adopt in this matter the Government of India asked for the views of Local Governments, Chambers of Commerce and other Associations concerned, on the question discussed in the report of the Committee. The Government of Bombay further stated that the most important questions which required answer were the following :—

(1) Did the Association accept the unanimous findings of the Committee ?

(*a*) That the Conference System must be accepted as a necessary concomitant of modern commerce ;

(*b*) that it was necessary for Conferences to have some assurance of continuous support from shippers such as would constitute an effective method of preventing intermittent and irresponsible competition for berth cargo by outside ships ; and

(*c*) therefore legislation to declare both Conferences and the Deferred Rebates System illegal was not advisable.

(2) If the Association did accept the above findings did they agree with the further recommendations of the Committee ?

(*a*) That the Agreement System should be given to shippers as a running option to the Deferred Rebate System ;

(*b*) that on every trade route shippers should be encouraged to form representative associations ; and

(*c*) that for purposes of conciliation and arbitration an Imperial Shipping Board should be set up in London to enquire into complaints about freights and facilities and to mediate between the different interests concerned.

The Government of India were inclined to doubt whether in practice it would be easy to give effect to the proposition to give shippers a running option between a deferred rebate system and an agreement system, particular care being taken that the net financial results of the two systems were the same. The Government of India stated that if this doubt was justified it was probable, in view of the known preference of shipowners for the Deferred Rebate System, that the offer of this option would make little impression on that system. It was pointed out that one of the main objections to the system was the continuous hold it gave the Conference over shippers as a result of which it was difficult for shippers ever to break away, or for new companies ever to force an entry into trade routes covered by the Conference. In the Straits Settlements homeward trade, this objection had been removed by the agreement arrived at in 1911, under which once in every three years overlapping rebates ceased, and shippers were free to leave the Conference without loss of rebates. The Government of India thought that it seemed worthy of consideration whether as an alternative to the proposed running option, a solution of the deferred rebate problem should not be sought in an extension of this arrangement.

The Committee of the Association after very careful consideration of the report expressed the opinion that India was insufficiently represented upon the Imperial Shipping Committee and considering the volume of her sea-borne trade hoped that when the report was actually placed before the Imperial Economic Conference adequate representation would be given to this country. The Committee were of the opinion that the Deferred Rebates System, whether in coastal or international trade, should go.

Further, the Committee drew the attention of the Government of Bombay to the legislation in force against the Deferred Rebate System in Australia, the United States of America and the Union of South Africa,

which in each case was introduced on account of the monopolistic powers wielded by the Shipping Rings.

With reference to the specific questions raised by the Government of Bombay the Committee gave the following answers :—

(1) (*a*) The Committee were agreed that the Conference System must be accepted as a necessary concomitant of modern commerce.

(*b*) An agreement between Conferences and Shippers was essential.

(*c*) The Deferred Rebate System should be declared illegal.

(2) (*a*) An agreement system should be adopted but not as a running option to the Deferred Rebate System.

(*b*) The organization of shippers into representative associations should be effectively encouraged. There were no insuperable difficulties in the way of forming such associations in this country and effective organization would greatly increase the shippers' powers for collective bargaining and ensure fair agreements, just freight rates, and regular sailings.

(*c*) The Committee were opposed to the establishment of an Imperial Shipping Board to be set up in London for the purposes of arbitration and conciliation, and considered that such a Board would be unnecessary if shippers in the different parts of the Empire organized themselves more adequately.

(*Appendix* **F-3**).

BILL FOR THE RESERVATION OF COASTAL TRAFFIC OF INDIA TO INDIAN VESSELS.

Early in August Mr. T. V. Seshagiri Aiyer forwarded to the Association for expression of opinion thereon, a copy of his Bill to reserve the Coastal Traffic of India to Indian Vessels, to be introduced by him in the Legislative Assembly.

The object of the Bill would be to provide for the employment of Indian tonnage in the coastal traffic of British India and of the Continent of India. The Bill was also intended to serve as a powerful aid to the rapid development of an Indian mercantile marine. Several attempts made in this direction in the past had practically failed, owing, it was understood, to the existence of powerful non-Indian interest in the coasting trade of India.

The Bill as forwarded to the Association is printed below :—

Whereas it is expedient to provide for the rapid development of an Indian Merchant Marine.

And whereas for this purpose it is expedient to reserve the coastal traffic of India to Indian vessels :—

It is hereby enacted as follows :—

Short title and extent.

I. (1) This Act may be called the Reservation of the Coastal Traffic of India Act, 192 .

(2) It extends to the whole of the coastal traffic of British India and of the Continent of India.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Definition.

II. In this Act unless there is anything repugnant in the subject or context,—

(1) " A common carrier by water " means a common carrier by water engaged in the cargo and passenger traffic between any two ports in British India or between any port in British India and any port or place on the Continent of India.

(2) " A subject " means a person and includes a joint stock company, corporation, partnership or association existing under or authorised by the laws of British India.

(3) " Controlling interest " means—

(*a*) that the title to not less than 75 per cent. of the stock is vested in British Indian subjects free from any trust or fiduciary obligation in favour of any person other than a British Indian subject ;

(*b*) and that in the case of a joint stock company, corporation or association, the chairman of the board of directors and not less than 75 per cent. of the number of members of the managing firm of and of the directors of the board are British Indian subjects ;

(*c*) and that not less than 75 per cent. of the voting power is vested in British Indian subjects ;

(*d*) and that through any contract or understanding it is not arranged that more than 25 per cent. of voting power may be exercised, directly or indirectly, on behalf of any person who is not a British Indian subject;

(*e*) and that by any other means whatsoever control of any interest in excess of 25 per cent. is not conferred upon or permitted to be exercised by any person who is not a British Indian subject.

(4) " The coasting trade of India " means the carriage by water of goods or passengers between any ports in British India or between any port in British India and any port or place on the Continent of India.

License for coasting trade.

III. No common carrier by water shall engage in the coasting trade of India unless licensed to do so.

Issue of license.

IV. The license for engaging in the coasting trade of India shall, on application, be issued by the Governor-General in Council, subject to such rules and conditions as may be prescribed in that behalf by the Governor-General in Council.

Security for license.

V. Before granting a license the Governor-General in Council may require security to be given to his satisfaction by the master, owner, charterer or agent of the vessel for compliance with the conditions of the license.

The amount of security.

VI. The amount of security required under Section 5 shall not exceed Rs. 50,000.

Duration of license.

VII. Every such license shall be for the duration of three years only.

Renewal of license.

VIII. Every such license shall on its expiry be renewable on application to the Governor-General in Council.

Proportion of tonnage.

IX. A proportion of not less than 20 per cent. of the tonnage licensed for the first year, not less than 40 per cent. of the tonnage licensed for the second year, not less than 60 per cent. of the tonnage licensed for the third year, not less than 80 per cent. of the tonnage licensed for the fourth year and all the tonnage licensed for the fifth and subsequent years shall have the controlling interest therein vested in British Indian subjects.

Penalty.

X. Penalty for the contravention of this Act shall be a fine not exceeding Rs. 10,000 or simple imprisonment for a period not exceeding six months or both.

Cancellation of license.

XI. In addition to or in lieu of any penalty otherwise provided, the Governor-General in Council may cancel any license for engaging in the coasting trade of India if he is satisfied that a breach of any of the conditions of the license as may from time to time be prescribed by the Governor-General in Council has been committed.

Opportunity to show cause.

XII. No license for engaging in the coasting trade of India shall be cancelled unless an opportunity has been given to the master, owner, charterer or agent of the vessel to show cause against such cancellation.

Statement of Objects and Reasons.

The object of this Bill is to provide for the employment of Indian tonnage in the coastal traffic of British India and of the Continent of India. This Bill is intended to serve as a powerful aid to the rapid development of an Indian Merchant Marine. Several attempts made in this direction in the past have all practically failed, owing, it is believed, to the existence of powerful non-Indian interests in the coasting trade of India. There can be no doubt that the growth of an Indian Merchant Marine would prove a powerful factor in the employment of Indian talent and the further extension of Indian trade in various directions in a manner calculated to advance the national interests of India.

The Committee were in favour of encouraging the development of an Indian Mercantile Marine for both ocean going and coastal trade, but did not offer any criticisms on the proposed Bill at that stage.

ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICES IN INDIA.

In obedience to a Royal Warrant issued in June, a Commission was appointed to examine and report upon the following matters in connection with the Superior Civil Services in India :—

(1) The organisation and general conditions of service, financial or otherwise, of those services.

(2) The possibility of transferring immediately or gradually their present duties and functions to services constituted on a provincial basis.

(3) The recruitment of Europeans and Indians respectively for which provision should be made under the constitution established by the Government of India Act and the best methods of ensuring and maintaining such recruitment and to make recommendations.

The *personnel* of the Commission was as follows :—

Chairman :

THE RIGHT HON'BLE THE VISCOUNT LEE OF FAREHAM, P.C., G.B E., K.C.B.

Members:

SIR REGINALD CRADDOCK, G.C.I.E., K.C.S.I.
SIR CYRIL JACKSON, K.B.E.
SIR CHIMANLAL HARILAL SETALVAD, KT.
KHAN BAHADUR SIR MUHAMAD HABIBULLAH SAḤIB BAHADUR, KT., C.I.E.
RAI BAHADUR HARI KISHAN KAUL, C.S.I., C.I.E.
DAVID PETRIE, ESQ., C.I.E., C.V.O., C.B.E.
BHUPENDRANATH BASU, ESQ.
REGINALD COUPLAND, ESQ.

Towards the end of October the Government of Bombay, Finance Department, forwarded to the Association copies of the questionnaire issued by the Commission and requested that the reply of the Association should be forwarded to the Chairman of the Commission as early as possible.

In reply the Committee stated that they preferred not to submit any evidence to the Royal Commission owing to lack of sufficiently detailed knowledge of the questions to be investigated. (*Appendix* **F-4**).

THE STOCK EXCHANGE ENQUIRY COMMITTEE.

In accordance with the terms of a resolution adopted on 14th September 1923, the Government of Bombay appointed a Committee to enquire into the constitution, government, customs, practices, rules, regulations and methods of business of the Native Share and Stock Brokers' Association of Bombay and to investigate any such complaints of the public and to make any such enquiries with reference to any of the aforesaid matters or any other matter appertaining to the aforesaid Association as the Committee may deem proper and thereafter with a view to protect the investing public against interested or irregular control of business to formulate such definite proposals for the future constitution, control, direction and regulation of the aforesaid Association as the Committee may deem proper.

The constitution of the above Committee was as follows :—

SIR WILFRID ATLAY,	*Chairman.*
SIR FAZULBHOY CURRIMBHOY,	*Members.*
SIR PURSHOTAMDAS THAKURDAS,	
MR. R. LINDSAY,	
CAPTAIN E. V. SASSOON,	
MR. BHULABHAI J. DESAI,	
MR. PHEROZESHAH M. DALAL,	
MR. G. DAVIS, I.C.S.,	*Secretary.*

The Secretary to the Stock Exchange Committee invited the Association to assist his Committee with practical views and suggestions concerning the subject-matter of enquiry and in addition to send two representatives of the Association to give oral evidence before his Committee.

The question was referred to a special Sub-Committee whose recommendations were considered by the General Committee and a reply was sent which stated that the Bombay Millowners' Association desired to avoid placing before the Stock Exchange Enquiry Committee any evidence of a controversial character with reference to the methods by which business had been controlled in the past, and wished to confine their evidence to suggestions of a practical nature which might assist the Enquiry Committee to formulate proposals which would be of assistance to the investing public in the future.

Constitution of the Board.—With reference to the constitution of the Board of the Exchange the Association did not wish to make any definite proposals for alterations. It was considered that the ordinary business of the Share Bazaar should be conducted by the brokers themselves without any outside interference, but it was suggested that the power to declare corners and to fix prices should be delegated to a Tribunal of Appeal upon which outside interests should be substantially represented.

It was further thought that the Board should be empowered to frame rules for the future guidance and control of the Stock Exchange, subject to the sanction of the Government.

Prices.—The Association considered that better arrangements might be made for the notification to the public of the fluctuations in share prices. At the moment the public were not informed of the actual fluctuations and were forced to rely upon the good faith of the broker, since no tickets or slips were issued stating the time at which a particular transaction was made ; and it was suggested that the Exchange should issue daily an official publication showing the opening and closing prices of shares, the rates at which business was effected and the prices quoted for all shares listed by the Exchange, and further that a record of every transaction made should be available.

Holidays.—The Association was of the opinion that the Exchange was too frequently closed for business and that there should be no holiday upon settlement days. Business should be continuous throughout the year and holidays reduced to the absolute minimum, and it was suggested that the practice of declaring holidays at short notice should cease entirely, that a list of closing days should be published, and that these should correspond with the Government gazetted holidays. In the event of the death of a member of the Exchange, the Exchange might be closed for not more than half an hour and not for a whole day as was usually the case at the moment.

Hours of Business.—The hours of business, it was considered, should be increased and should not be less than four per day. These should be definitely fixed by the Committee and published for general information.

Settlements.—Instead of the existing system of monthly settlements, the Association would advocate fortnightly settlements with the object of keeping away the wild speculator and the weak holder whose present activities, they considered, were not in the best interests of genuine investors.

Brokerage.—It was suggested that steps be taken to ensure that the rate of commission charged on all transactions be shown separately from the price, and that a definite and uniform scale of brokerage should be laid down and published.

Brokers.—A substantial deposit should be required from all brokers before they were allowed to conduct business, and no broker should be allowed to do business upon his own account. The number of sub-brokers should also be largely reduced or abolished *in toto.*

Transfers.--The Association was of the opinion that the existing practice of keeping share transfer blanks for extended periods should be discontinued. There was at the moment a temptation to save stamp duties which in justice should be paid for every transaction. The practice also caused unnecessary friction between buyers and sellers, who were not original parties to a transaction in the matter of voting, dividends, etc.

Every transfer ought to be completed within a reasonable time and the Association considered that this could best be accomplished by providing that no transfer form could be handed over unless duly stamped and bearing the date of issue. It might represent a still further improvement if transfer forms were issued only under the authority of the Exchange. Any person requiring a transfer form might apply to a special clerk of the Exchange whose duty it would be to see that the form was duly stamped with the date and it should then be made compulsory for the transfer to be lodged with the company concerned within two months of the date of stamping. Should the form not be lodged within the time stated the company could be given the right to demand a fresh and properly executed deed. Transfers so lodged would be required to bear stamps of the value required under the provisions of the Stamp Act before the company proceeded with the execution of the transfer.

A special nominal transfer fee of, say, Rs. 10 might be allowed in the case of genuine pledges in which shares were used merely as collateral security.

Oral Evidence.—Upon the recommendation of the special Sub-Committee Mr. F. F. Stileman, of Messrs. Killick, Nixon & Co., was appointed to give oral evidence on behalf of the Association in support of the written representation referred to above. (*Appendix* **F-5**).

TRADE FACILITIES ACT, 1921.

(*Vide Report for* 1922, *page* 136.)

The Government of Bombay, in April 1923, forwarded to the Association a copy of the explanatory statement and questionnaire issued by the Advisory Committee appointed under the Trade Facilities Act, 1921, for information of applicants for guarantees.

For the purpose of record the statement is published in full in Appendix **F-6.**

ASSESSMENT OF MILLS.

Early in May the Municipal Commissioner invited the attention of the Association to the following basis of mill assessment fixed by the Corporation in 1912 :—

(1) The assessment to be arrived at by taking 4 per cent. on the value of the land and 6 per cent. on the value of the building used for the *bona fide* business purposes of mills and dye works.

(2) All lands for storing and stacking purposes and lands required for the general purposes of the mill in the mill compound to be assessed with the building.

(3) Chimneys and tanks to be also assessed with the building.

(4) Lands purchased for future extensions and not actually used for mill purposes to be assessed separately according to the rateable value of similar land in the neighbourhood allowing, if necessary, a rebate, if the area is so large that it could not, if not used for mill purposes, have been easily let. These lands to be kept separate from the land actually used for mill purposes, and fencing or boards to be put up to show that these lands are reserved for future extensions. These lands to be assessed at 4 per cent. on value when used for mill purposes and assessed with the buildings.

(5) Quarters for managers, and spinning, weaving and carding masters and others and stables which are at present assessed on the rental basis to continue to be so assessed.

The Commissioner stated that the method of assessment in force previous to 1912 was by taking the floor area available and charging the estimated letting value per square yard. Since 1912 the assessment of mills has only once been revised, *viz.*, in 1918, when a rough-and-ready method of enhancing the assessment of 1912 by 50 per cent. was adopted with the concurrence of the vast majority of millowners concerned, but it was understood that the assessment fixed in 1918-19 would be liable to revision in 1923-24. It was also pointed out that the method of fixing the assessment adopted in 1912 and continued in 1918-19 was defective in so far as only the book value of the building was taken into consideration whereas the proper course was to take the present value of all the buildings. To correct the method of assessment it would therefore be necessary to estimate the present value of all mill properties in Bombay, as distinct from book value, which would mean a prolonged enquiry and would lead to many contentious conclusions. No change in the existing method of assessment beyond the substitution of the present value for book value could be made without the approval of the Corporation, and the Commissioner therefore considered it desirable to consult the Association on the question before making any recommendation to the Corporation.

The Commissioner's letter was referred in the first instance to a Sub-Committee. The Sub-Committee at an early stage in their deliberations recog-

nized that though the Commissioner in his letter stated that he desired to revise the method of assessment, and place it on a basis more in consonance with the provisions of the law, the real aim was to assess mills at a very much higher rate, and attention was therefore directed to keeping the assessment as low as possible rather than consideration of the methods of calculating the assessment. Careful consideration of the Commissioner's suggestion to change the basis of assessment to letting value per square yard which was defined as the correct method of assessment indicated that such a change might result in some instances in an enormous increase in rateable value. For example, in certain mill areas letting values of house property per square yard had increased by 200 per cent. since 1912, and according to the Commissioner assessments ought therefore to be correspondingly increased. Taking all the circumstances into consideration it was deemed advisable to come to some arrangement with the Municipal Commissioner to extend over a period of years.

As the result of a joint meeting between the Sub-Committee, the Commissioner and the Assessor of Taxes in June it was tentatively agreed, subject to the approval of the Corporation, that the cost value basis should be continued, but that mill assessments should be increased by 25 per cent. It was further provisionally agreed that the new rate of assessment should be subject to revision in 1928-29, *i.e.*, after a period of five years. (*Appendix* **G-1**).

TERMINAL TAX IN BOMBAY.

(*See Report* 1921, *pages* 45 *and* 214.)

In 1921 the Bombay Municipality had asked for the views of the Association on a proposal to substitute a non-refundable duty equivalent to a light terminal tax in place of the existing town duty.

The Committee opposed the proposal as, in their opinion, the suggested duty was not a terminal tax but an extension of the Imperial Customs tariff and they expressed a hope that the proposal would speedily be dropped and that no extension of Schedule VIII or any variation of it would be sought by the Bombay Municipality.

In December 1922 the Municipal Commissioner again addressed the Association putting forward a modified proposal to substitute a non-refundable terminal tax for the existing system of refundable town duties. The Commissioner stated that it was believed that if carefully arranged such a tax would be more acceptable to the mercantile community than the existing system of town duties with its troublesome procedure as to refunds. The whole matter, it was stated, was being considered by a Committee appointed by the Corporation, who had approved the proposal in principle and had tentatively drawn up a detailed schedule of the articles proposed to be taxed and the rates at which the tax should be levied in each case.

This tentative schedule was as follows :—

Name of article.	Taxation.	Per
	Rs. a. p.	
Coal and Coke	0 0 6	Bengal Maund.
Fodder	0 0 6	Do.
Hides and skins	0 2 0	Do.
Gunnies	0 2 0	Do.
Oils, all sorts (other than kerosene and petrol) ..	0 1 0	Do.
Oil, Kerosene	0 8 0	100 Gallons.
Petrol	1 0 0	Do.
Oil seeds	0 0 3	Bengal Maund.
Wrought iron and steel	0 1 6	Do.
Tea	0 7 0	Do.
Sugar, Molasses and Gour	0 0 9	Cwt.
Timber	2½% on value.	
Ghee	{ 0 6 0	Bombay Maund.
	{ 1 2 0	Bengal Maund.
Wines and spirits	0 6 0	Imperial Gallon.
Beer	0 0 6	Do.
Nuts and dry fruits	0 1 0	Bengal Maund.
Spices, all sorts	0 0 6	Do.
Grain	0 0 3½	Do.
Flour	0 0 2	Do.
Firewood	0 0 2	Do.

The Municipal Commissioner asked for the views of the Association on the proposal which, it was pointed out, considerably modified the original proposal put forward in January 1921. The Commissioner also enquired whether the Association would be prepared to appoint two delegates to discuss the details of the schedule with the Committee of the Corporation.

In replying to the Municipal Commissioner the Committee stated that they approved the principle of the proposed adoption of a non-refundable tax having regard to the manifold advantages such a tax possessed over one which involved the maintenance of expensive refund machinery. The Committee added that they had no suggestions to make concerning the schedule at the moment but that they had nominated Mr. H. P. Mody to represent their interests before the Committee of the Corporation which had this matter under consideration. Subsequently owing to Mr. H. P. Mody being elected President of the Corporation, Mr. S. D. Saklatvala was elected to represent the Association before the Sub-Committee.

Mr. Saklatvala giving evidence before the Municipal Committee on the 9th July protested strongly against the generally unjust incidence of the proposed taxes as they affected millowners and particularly against the heavy duty which it was proposed to charge on coal, and suggested that the list of taxable commodities be extended and the rates reduced considerably in several instances. This suggestion was favourably received by the Municipal Committee and Mr. Saklatvala was asked to submit proposals for the revision of the schedule.

Mr. Saklatvala accordingly prepared for the approval of the Committee of the Association a memorandum which he proposed to place before the Municipal Committee. The suggestions made in this memorandum were

considered by the Committee of the Association and approved in their entirety. It was pointed out that the average importations of coal into Bombay during the past 8 years were 1,500,000 tons per annum and, allowing a fair margin of safety in estimating the revenue derivable from the tax, importation could be taken at 1,200,000 tons per annum. The consumption of coal by mills was roughly 30,000 tons per month or 360,000 tons for the year. Taking these figures the revenue from coal at 6 pies per maund or 13.65 annas per ton would be—

Revenue from all coal imported	..	Rs. 10,23,750
,, ,, coal used by cotton mills	..	,, 3,07,125

Such a heavy rate, it was contended, would adversely affect all industries using coal, and it was held that it would be manifestly unjust that a single item out of the twenty proposed should be made to yield a quarter of the total income derived.

An estimate of the total amount which would be paid by mills if the schedule was unaltered gave the following result :—

Coal and coke	Rs.	3,07,000
Hides and skins	,,	22,000
Gunnies	,,	36,000
All oils	,,	1,72,000
Fuel ,, ...	,,	1,25,000
Kerosene and petrol	,,	8,000
Iron and steel	,,	80,000
Timber	,,	60,000
Total ..	Rs.	8,10,000

Mills had also been taxed to the extent of one rupee per bale of cotton from which the Municipality derived a revenue of Rs. 11 lacs. The general assessment of mills was also to be increased by 25 per cent., which would mean a further payment by mills of Rs. 3 to 4 lacs, and finally the water tax had also been raised from $7\frac{3}{4}$ to 12 annas.

Thus, although the proposed taxes on each item might at first sight appear to be light, the sum total of the extra taxation would lay an enormous burden on the mills, and one which could hardly be borne without serious injury to the industry in the present state of trade.

It was left to the Committee to judge whether it would be just to put anything like the tax proposed in the schedule upon the textile industry which had contributed so much towards the prosperity of the city. Mr. Saklatvala proceeded to make some suggestions with reference to the revision of the schedule so that the Municipality could derive the same or larger income without unduly crippling an indigenous industry, without levying a heavy burden on the necessaries of life, and without taxing any particular item more heavily than the remainder.

It was suggested that the following items should be added to the list of taxable articles :—

(1) Imported or foreign cloth or yarn.
(2) Cinema films.
(3) Imported or foreign toys.
(4) Motor cars and motor cycles but not motor lorries.
(5) Manganese ore.
(6) Imported cement.
(7) Hardware.
(8) Glassware.
(9) Paints and colours.

A light tax on all these commodities could be expected to bring in a handsome return and enable the Municipality to give some relief to indigenous industries and to the poorer classes.

In conclusion it was urged that—

(1) The tax on coal and coke be reduced from 6 to 2 annas per ton.
(2) The tax on oils including edible oils be reduced from 1 to ½ anna.
(3) The tax on grains be reduced from 3½ to 2 pies.
(4) The tax on hides and skins be reduced to 1 anna.
(5) The tax on flour be removed altogether.
(6) The tax on firewood be abolished.

The loss of revenue on these items would be more than compensated for by the additional revenue which would be obtained by extending the list as indicated, and would make the schedule far more acceptable to the general tax payer. (*Appendix* **G-2**).

INCOME TAX ACT, 1922.

Proposed Amendments.

In August the Government of India forwarded to the Association for favour of opinion a proposal to amend the Income Tax Act of 1922 with a view to prevent the avoidance of super-tax by the formation of bogus firms and companies.

It was pointed out that considerable loss of revenue had been incurred owing to the formation of bogus firms and companies where the partners and shareholders respectively were the wives and children of the owner or owners of the business. In some cases the principal shareholders of the business received a large personal income without liability to super tax by taking from the firm, free of interest, large advances, a proceeding equivalent to a distribution of profits. The Government of India thought that their object could be best achieved by laying down that where the interest of any partner was really fictitious and had been created chiefly with reference to the distribution of profits, such interest should, for the purposes of assessment to super tax, be deemed to be the interest of the remaining partners. But while suggesting legislation for firms of this class the Government of India wished it to be understood that there was no question of interfering with genuine partnerships which represented a pooling of ability or resources for the genuine purposes of the business.

Two methods of dealing with private companies were suggested : (1) to add a section to the Income Tax Act, 1922, on the lines of Section 21 (with its schedule) of the British Finance Act, and (2) to declare for the purposes of the Income Tax Act that a private company should be considered a registered firm.

With regard to the second alternative it was thought that if the members were of one family the position would be that which it was desired to defeat. Moreover, it might also be argued that since the Indian Companies Act countenanced the formation of private companies such companies should be recognized by Government in fiscal matters also.

The Government of India were therefore disposed to consider that the Income Tax Act should be amended on the lines of the British legislation on the subject. In doing so, they did not propose to give income tax officers any special powers in this respect, but would lay down that where an Assistant Commissioner of Income Tax considered that any private company had not distributed to its members a reasonable part of its income from all sources for a given year, he might for the purpose of assessment to super tax direct that the income of the company should be deemed to be the income of the members, the amount being apportioned accordingly. An appeal against this decision would lie to the Commissioner of Income Tax and it might also be possible for the case to be re-heard by a Provincial Board of Referees.

A careful definition of " private company " would also be necessary in the circumstances, and it was therefore proposed to adopt the provisions of Section 21 of the British Finance Act, 1922, and of the Indian Companies Act, 1913, for the purpose. Since the question of super tax had only arisen since 1920 the proposed amendments would apply only to private companies which were formed after 1st April 1920.

The principal points in the definition would therefore be :—

(*i*) The limitation of the number of a company's shareholders or members to 50 the number of shareholders being computed after excluding any shareholder who is a trustee or nominee for some person otherwise owning or beneficially interested in shares in a company or is the employee of the company or is the wife or the infant child of a beneficial owner of shares in the company ;

(*ii*) the restriction of the right to transfer shares ;

(*iii*) the prohibition of any invitation to the public to subscribe for any shares or debentures ; and

(*iv*) the control of the company by not more than five persons. The company would be deemed to be under the control of any persons where the majority of the voting powers or shares is in the hands of those persons or relatives or nominees of those persons, or where the control is by any other means whatever in the hands of those persons ; the term " relative " would mean husband or wife, ancestor or lineal descendant, brother, or sister, and " nominee " would include a person who may be required to exercise his voting power in the directions of, or hold shares directly or indirectly on behalf of, another person. Persons in partnership and persons interested in the estate of a deceased person or in property held on a trust would, respectively, be deemed to be a single person.

The Committee in their reply to the Government of India stated that while sympathising with the Government in its attempt to deal with bogus firms and companies they strongly deprecated the proposed legislation, which it was thought gave unnecessarily wide powers of interference to income tax officials in the business of genuine partnerships and private limited companies without effectively coping with the real problem. Any one who wished to avoid distributing the profits of his business could easily do so by turning it into a public limited company with *seven* shareholders, as such a company would not be included within the scope of the proposed legislation.

In the opinion of the Committee the income tax authorities might, in justice, insist on company super tax being charged on what would have been increased earnings, if a fair rate of interest had been charged in those cases where the principal shareholders in private companies received large personal incomes by taking from companies large loans free of interest.

It was pointed out that the proposals outlined by the Government of India made no provisions for cases where a widow or a minor son succeeded to a father's estate and it would appear that the interest of the heirs would be considered as the interests of the remaining partners for the purposes of assessment to super tax, which would be manifestly unfair. Further, it was considered that a wife contributing financially from her private fortune, or working as a partner in a private company, or an adult son working in the business, even if he made no contribution to the firm's capital, should be recognized as partners.

The Association urged that if the Government of India considered it necessary to proceed with the legislation after consideration of the objections raised by the Association, the High Court should be the appellate authority in cases where it was considered that private companies had not distributed a reasonable portion of their income for a certain year. The Association was strongly opposed to appeals being made to the Commissioner of Income Tax, an interested party, who as the head of a department would be bound to uphold the action of his subordinates.

For similar reasons the Association was opposed to the appointment of Provincial Boards of Referees since merchants might be expected to object to other merchants on the Board obtaining details of the finances and working of their business. In this connection it was pointed out that a scheme for an Advisory Board was discussed recently by the Income Tax Committee appointed by the Government of India who considered that such a system was undesirable. (*Appendix* **G-3**).

INCOME TAX MANUAL.

Redrafting of Instructions in Para 41, re. Allowance in Respect of Insurance Premia.

Towards the end of November the attention of the Association was invited by the Central Board of Revenue to the existing instructions contained in para 41 of the Income Tax Manual.

In accordance with the recommendations of the Joint Select Committee on the Indian Income Tax Bill, instructions had been issued that a deduction of premia on account of insurance against loss of profit might be allowed where the owner of a business asked for such allowance provided that he agreed in writing to pay tax on the amount recovered from the Insurance company in respect of such policy. It had been found that as there was no time limit within which the owner should apply for the allowance the latter condition was nugatory. Assessments were made on the previous year's income and at the time of assessment it was practically always known whether or not any claim could arise in respect of a particular insurance. But the assessee only asked for the allowance where no claim could arise which was clearly unfair to Government.

The idea was, it was pointed out, that if the assessee claimed the allowance he should take his chance of having to pay tax on any sum paid to him under the policy ; while, if he was not prepared to take that chance he should waive his claim to the allowance.

The Government had accordingly decided to redraft the instructions contained in para 41 as follows :—

> " The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his intention to the income tax officer, within one month of the date when the insurance was made to which the premium relates, and, if he simultaneously agrees in writing to pay tax on any amounts recovered from the insurance company under such policy, the allowance will be granted."

The Committee agreed with the proposals of the Board.

Subsequently in a further Communication received from the Central Board of Revenues it was stated that after consideration of a suggestion from the Madras Chamber of Commerce Government had finally decided to alter para 41 as follows :—

> " The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his intention to the Income-tax officer, and if he makes a declaration in writing, undertaking generally to pay the tax on any amounts recovered from an Insurance Company under any such Policy or Policies, the allowance will be granted in respect of the premia for any such Policies that he may have taken out not more than a month before the date of such declaration or that he may take out subsequent thereto."
>
> (*Appendix* **G-4**).

BRITISH EMPIRE EXHIBITION, 1924.

The Government of Bombay, in February 1923, informed the Association that in pursuance of the following resolution passed at the December

session of the Legislative Council it had been decided to constitute an Organizing Committee in connection with the participation of the Bombay Presidency in the British Empire Exhibition to be held in London in 1924 :—

> " This Council recommends to Government that the Bombay Presidency do participate in the British Empire Exhibition to be held in London in 1924,that gross expenditure of Rs. 1,80,000, involving net expenditure not exceeding one lakh, be incurred and that funds be provided for the purpose as required in the course of the next two years and that an Organizing Committee be appointed to co-operate with the Director of Industries in carrying out this resolution."

The Government of Bombay enquired whether the Association was prepared to assist in the matter by nominating a representative to serve on the Organizing Committee in question.

In reply the Committee informed the Government of Bombay that they nominated Mr. S. D. Saklatvala, of Messrs. Tata Sons, Limited, to serve as the Association's representative on the above-mentioned Committee.

Subsequently on the 2nd March 1923 the Government of Bombay issued the following resolution :—

> " In pursuance of the resolution of the Honourable Dr. R. P. Paranjpye, M.L.C., passed at the December session of the Legislative Council, the Government of Bombay are pleased to appoint the following Organizing Committee for the forthcoming British Empire Exhibition :—
>
> Sir Jamsetjee Jeejeebhoy, Bart., K.C.S.I.
>
> Sir Fazulbhoy Currimbhoy, Kt., C.B.E.
>
> Jamnadas Dwarkadas, Esquire.
>
> N. Birrell, Esquire, of Messrs. W. & A. Graham & Company, Representative of the Chamber of Commerce, Bombay.
>
> J. K. Mehta, Esquire, Representative of the Indian Merchants' Chamber.
>
> S. D. Saklatvala, Esquire, of Messrs. Tata Sons, Limited, Representative of the Millowners' Association, Bombay.
>
> J. C. K. Peterson, Esquire, C.I.E., Representative of Messrs. Tata Sons, Limited.
>
> The Director of Industries.
>
> The Director of Development.
>
> The Chief Conservator of Forests, Bombay Presidency.
>
> The Director of Agriculture.
>
> The Registrar of Co-operative Societies.

The Director of Public Instruction.

The Principal, Sir J. J. School of Art, Bombay.

The Joint Secretary to Government, Public Works Department (Irrigation).

2. The Director of Industries is appointed Chairman of the Committee.

3. The official members of the Committee are allowed to send a deputy when they cannot attend personally.

4. The Government of Bombay trust that public bodies and officials will afford the Committee all the assistance which it may require and will comply with any request for information which may be addressed to them by it."

All members of the Association were subsequently circularised asking them to intimate directly to Mr. S. D. Saklatvala if they desired to take part in the Exhibition so that some indication as to the number of mills wishing to participate could be made. Some time later a letter was received from the Secretary, Textile Sub-Committee, British Empire Exhibition, Bengal Branch, informing the Association that an Industrial and Development Exhibition would be held in Calcutta in December 1923. The chief purpose of the Exhibition was to mobilise the exhibits for the British Empire Exhibition from Bengal and also to present the fullest possible opportunity for the display of textiles to the purchasing public in Bengal.

The Association was asked to arrange to collect exhibits from the cotton, woollen and silk mills for display at the Exhibition. While the Committee did not consider it advisable to collect exhibits, members of the Association were circularised informing them of the date of the Exhibition and the source from which intending exhibitors could obtain further particulars. (*Appendix* **G-5**).

EMPIRE TEXTILE CONFERENCE.

Early in May the Secretary of the Textile Institute, Manchester, informed the Association that the Institute was organising an Empire Textile Conference to be held at the British Empire Exhibition in London during Whit-Week, 1924. The letter stated that the Institute would be glad to send invitations to attend the Conference to representatives of the Association who might contemplate visiting England at the time of the Conference.

The objects of the Conference as explained in a brochure which accompanied the invitation to appoint delegates were :—

(*a*) To promote the commercial, technical and scientific advancement of the Textile Industry.

(*b*) To promote close relationship with various parts of the Empire.

(*c*) To bring together representatives of the different interests and sections of the industry, trade and commerce in regard to textiles.

(*d*) To discuss problems associated with production of raw materials manufacture, distribution and consumption with a view to co-operation where necessary.

An official record of the proceedings of the Conference, containing the papers read and records of discussions thereon will be published in the form of a special issue or supplement of the Journal of the Textile Institute, copies of which will be available at a subscription charge not exceeding five shillings per copy.

Mr. C. N. Wadia and Mr. H. H. Lakin who will be in England at the time have been invited, and have intimated their willingness to attend and act as the Association's delegates at the Conference. (*Appendix* **G-6**).

PROPOSAL FOR THE DISCONTINUANCE OF ONE-RUPEE NOTE.

In April the Government of India, Finance Department, invited an expression of opinion by the Association upon the value attached by commercial men and the public generally to the provision of paper currency of such small denomination as one rupee, and the advisability of discontinuance of the Rupee Note.

The letter from the Finance Department at the outset referred to the Indian Retrenchment Committee's report under the heading 'Currency' which stated—

> "That according to a note by the Controller of Currency regarding the relative cost of the silver rupee, and the one-rupee note it would appear to be more economical to use silver rupees than paper rupees, and that generally speaking no solvent country issued notes of such a small denomination as one rupee, and we think that if, as appears to be the case, a saving would accrue from the discontinuance of the one-rupee note the issue of these notes shall be abandoned."

The Government went on to point out that the question of cost alone was not the only factor to be considered and indicated that the question of principle was most important and the convenience to the public also would have to be taken into account.

A further point made in the Government of India letter was that the one-rupee note had in the past been found a most useful substitute for silver, when the price was high and silver was difficult to obtain, and might be regarded as a useful reserve should similar circumstances again arise and, moreover, the use of these notes, which was now more or less firmly established throughout the country, might be difficult to obtain in time of emergency.

In their reply, the Committee stated that they considered that the one-rupee note, especially in its booklet form, was a great convenience to the public and showed a tendency to grow in popularity, but that this tendency was not so marked among the labourers in the mofussil where the silver rupee was preferred.

Among merchants and traders there appeared to be divergent views as to the extent of the note's popularity but there was general agreement that the note could be improved which in its existing form was too small, could not be handled efficiently, was easily lost and, in addition, the quality of the paper was poor and notes were easily torn and quickly soiled.

The Committee further suggested that taking into consideration the growing popularity of the note and the possibility of improving it as regards size and quality, it should be given a further trial for five years before the question of discontinuance was decided upon. (*Appendix* **G-7**).

PATENTS OF IMPERIAL VALIDITY.

The Secretary to the Government of India, Department of Industries and Labour, towards the end of May, forwarded to the Association a copy of a report of the British Empire Patent Conference held in London in June 1922, at which representatives of the Patents Offices of the chief Dominions and India were present. At the instance of the Board of Trade the Government of India were invited to consider the report, and if they were prepared to accept the Provisional Scheme proposed by the Conference, to say what action they proposed to take to give effect to it.

The Conference suggested two schemes :—

The ' Preferred Scheme ' contemplated the establishment of a Central Patent Office for the whole of the Empire fully equipped for as exhaustive an examination as possible of patent specifications, including a comprehensive search for novelty covering the whole of the search activities at present undertaken in all parts of the Empire. Specifications passed by this office would simply be registered in the local office of any part of the Empire in order to obtain patent rights in that part, while at the same time the existing rights of any part of the Empire to grant local patents would be retained in full. It was thought that this scheme, if it ever became practicable, would do away with the existing overlapping of functions and duplication of work in different Patent Offices of the Empire, would lessen the expense of obtaining full protection throughout the Empire, and by enabling fees to be reduced would give

a stimulus to inventors and the development of new industries. Recognizing, however, that the equipment of a Central Patent Office with the necessary facilities for an extended examination and search would involve time and money the Conference proposed a Provisional Scheme as a temporary measure, and a step towards the ultimate realization of a Central Office.

The object of the Provisional Scheme would be to give a patent granted in the United Kingdom Patent Office validity in any part of the Empire in which it was registered, while at the same time retaining in full the rights of any part of the Empire to grant local patents. The Government of India pointed out that the Provisional Scheme appeared to give the British inventor an advantage over inventors in other parts of the Empire since by virtue of holding a United Kingdom patent he would be able to secure protection in other parts of the Empire by the mere process of registration; while an inventor who took out a patent in India would obtain no such advantage unless he took out a patent in the United Kingdom. This disadvantage was, however, more apparent than real since it could hardly be disputed that the more comprehensive search for novelty conducted in the United Kingdom made such a patent one of the most valuable as well as initially one of the least expensive patents throughout the Empire and any invention of more than local significance would ordinarily be protected in the United Kingdom before application for patent rights was made elsewhere.

It appeared to the Government of India that the success of the scheme depended essentially on its adoption by a substantial majority of the Colonies and Dominions. The scheme had not been accepted as yet by any portion of the Empire, and one of the Dominions had rejected it on the ground that it contained no reciprocal provisions for the extension to the United Kingdom of patents granted in the Dominion. The disadvantages of the Provisional Scheme indicated above did not for the most part apply to the Preferred Scheme but the rejection of the Provisional Scheme necessarily would render the adoption of the Preferred Scheme more difficult of attainment. The views of the Association on the question as to whether the principle of the above schemes should be accepted were requested.

In reply, the Committee stated that they were not in favour of the adoption of either the Preferred or the Provisional Scheme and suggested that the Patents Law of this country should remain unaltered. (*Appendix* **G-8**).

DRAFT CONVENTION ON ARBITRATION CLAUSES PREPARED BY THE LEAGUE OF NATIONS.

Early in November 1923, the Government of Bombay forwarded to the Association, for favour of an expression of views thereon, a copy of a draft Convention on Arbitration Clauses prepared by the Economic Committee of the League of Nations, which, it had been proposed, should be open for signature by all States desirous of adhering thereto at the meeting of the Assembly in September 1924.

In a letter from the Government of India which accompanied the draft convention it was stated that in pursuance of their study of measures calculated to facilitate international trade, the Economic Committee of the League had examined the question of the wider recognition of arbitration clauses in commercial contracts between nationals of different countries. The Genoa Conference had endorsed this action by passing a resolution to the effect that "it was desirable that the enquiries then being made by the League of Nations, as to the best means of safeguarding the validity of voluntary agreements to refer to arbitration disputes arising out of commercial contracts, should be continued." This Protocol was the outcome of the labours of the Sub-Committee specially appointed to consider this question. The use of clauses providing for arbitration had generally been found to be of great practical value in avoiding litigation and promoting commercial honesty, and the commercial world attached, as a rule, great importance to its general recognition. The Government of India, therefore, proposed to instruct their representative to agree to this Protocol being open for signature by States, members of the League, and were inclined to think it would be desirable for India to adhere thereto. Before, however, instructing their delegate to sign the Protocol, they desired that commercial opinion and the High Courts should be consulted on the advisability or otherwise of doing so.

The object of the Protocol was to provide for the recognition of arbitration clauses voluntarily inserted in commercial contracts between nationals of different countries. Article 4 required that the tribunals of the contracting parties should stay any action regarding such contracts, and refer the parties to the decision of the Arbitrators. By Article 3, each contracting party undertook to enforce arbitral awards made in its own territory. No provision however, was made for the reciprocal enforcement of awards in different countries. It was considered by the Sub-Committee that at the moment there was no consensus as to the reciprocal enforcements of the judgments of the Courts of one country in those of another country, and that the difficulties would be even greater in regard to the awards of commercial arbitrators. It was recognized that this was a defect in the proposed convention but it was believed that in the vast majority of cases such awards were in fact obeyed without any intervention of executive compulsion.

The Government of India were of opinion that the application of the Protocol, as far as India was concerned, should be restricted to contracts relating to the sale of goods in the export and import trade of India and contracts relating to freight, insurance, commission, etc., associated with such trade. They further considered that the extent to which the law in British India fell short of the requirements was that—

(*i*) An application for the appointment of an arbitrator and an application to file an award can only be made to a Court which would have had jurisdiction to try a suit covering the issues covered by the agreement or the award—(*c.f.* Section 2 of the Indian Arbitration Act, IX of 1899, and paragraphs 17 and 20 of the Second Schedule to the Code of Civil Procedure) ; and

(*ii*) a Court is not bound, but only has discretion to stay a suit on the plea that there is in force a valid agreement to refer the subject matter of the suit to arbitration (*c.f.* Section 19 of the Arbitration Act, 1899, and paragraph 18 of the Second Schedule to the Code of Civil Procedure).

The Government of India inclined to the view that there was no objection to the law in British India being amended with a view to its being brought into harmony with the provisions of the Protocol, but desired the views of the mercantile community thereon before doing so. A copy of the draft convention is given below :—

LEAGUE OF NATIONS.

GENEVA, *May 24th* 1923.

The undersigned, being duly authorised, declare that they accept on behalf of the countries which they represent, the following provisions :—

1. The validity of an agreement to submit an existing difference to arbitration, or of an agreement in respect of future differences relating to commercial matters or to any other matter capable of settlement by arbitration, by which the parties agree to submit to arbitration all or any differences which may arise in connection with a contract, is recognised as between persons subject to the jurisdiction of different Contracting Parties, even if the arbitration is to take place in a country to whose jurisdiction none of the parties is subject.

Each Contracting Party reserves the right to limit the obligation mentioned above to contracts which are recognised as commercial by its own legislation.

Any Contracting Party which avails itself of this right will notify the Secretary-General of the League of Nations, in order that the other Contracting Parties may be so informed.

2. The arbitral procedure will be governed by the provisions of the contract and by the law of the country in whose territory the arbitration takes place. The Contracting Parties agree to facilitate all steps in the procedure which require to be taken in their own territories, in accordance with the provisions of their laws governing arbitral procedure applicable to existing differences.

3. Each Contracting Party undertakes that arbitral awards made in its own territory under the preceding articles shall be enforced by its authorities in accordance with the provisions of its national laws.

4. Tribunals of the Contracting Parties which, on being seized of a dispute regarding a contract between persons to whom Article 1 applies, recognise the existence in the contract of an arbitration agreement, whether

referring to present or future differences, which is valid and is capable of being put into force, shall, on the application of any of the parties, refer such parties to the decision of the arbitrators.

5. The present Protocol, which shall remain open for signature by all Members of the League of Nations and by States willing to accede to it, shall be ratified. The ratifications shall be deposited as soon as possible with the Secretariat of the League of Nations ; the latter shall take the necessary steps to notify such ratifications to all the Signatory Parties.

6. The Protocol will come into force as soon as two ratifications have been deposited with the Secretariat of the League of Nations. Thereafter it will take effect, in the case of each Contracting Party, on the date of the deposit of its ratification.

7. The present Protocol may be denounced by any Contracting Party on giving one year's notice. Denunciation shall be effected by a Notification in writing addressed to the Secretary-General of the League, who will immediately transmit copies of such notification to all the other parties and inform them of the date on which it was received. The denunciation shall take effect one year after the date on which it was notified to the Secretary-General, and shall operate only in respect of the notifying party.

8. The Contracting States may declare that their acceptance of the present Protocol does not include any or all of the Colonies, overseas possessions or Protectorates under their sovereignty or authority, and they may subsequently adhere separately on behalf of any colony, overseas possession or Protectorate so excluded in their declaration. They may also denounce the Protocol separately, in accordance with its provisions, in respect of any Colony, overseas possession or Protectorate under their sovereignty or authority.

A certified copy of the present Protocol will be transmitted by the Secretary-General to all the Contracting Parties.

" Done at Geneva on the..... .in a single copy, of which the French and English texts are both authentic, and which will be kept in the archives of the Secretariat of the League."

In their reply to the Government of Bombay the Committee stated that as far as they could see, the principle enunciated in the Protocol should be endorsed by the Government of India, and further agreed to the limitations as to application suggested in the Government notification.

It was also pointed out that a wise discretion ought to be observed in the amendment of the Arbitration laws of the country if the Government of India eventually decided to sign the Protocol. (*Appendix* **G-9**).

CONFERENCE ON CUSTOMS FORMALITIES.

The draft programme of a Conference, held at Geneva in 1923, under the auspice of the League of Nations was submitted to the Association by the Government of Bombay early in April for an expression of opinion thereon;

The basis of the programme was that participating States should recognize and undertake to apply the stipulations of Article 23 of the covenant of the League of Nations, with regard to the accord of equitable treatment to the commerce of other States, members of the League, requiring that the commerce of such States should not be hindered by excessive, unnecessary or arbitrary customs or other similar formalities imposed by another member.

They should, therefore, undertake to revise, so far as necessary, all the provisions affecting customs or other similar matters which were prescribed by law, or in rules, regulations and instruction by the various administrative authorities in their respective countries with a view to their simplification and adoption to the needs of commerce and to the avoidance of all interference with foreign trade except that which was absolutely necessary in order to safeguard the essential interests of the States.

The draft programme suggested to bring about these desirable ends, was approved by the Committee and the Government of India were informed that the Association had no criticisms to make thereon. (*Appendix* **G–10**).

CROP FORECASTS.

Publication in Leaflet Form.

The Director-General of Commercial Intelligence informed the Association that owing to the recommendations of the Inchcape Committee the Budget allotment for Government of India Statistics had been reduced from Rs. 1,64,000 to Rs. 93,000.

In order to meet this cut drastic retrenchment had been necessary and every effort would be made to put all statistical publications on a paying basis. It had been decided that the publication of all crop forecasts as separate leaflets would be discontinued, and that they should henceforward appear in the *Indian Trade Journal*, published weekly by the Department of Commercial Intelligence. A number of business firms had stated that publication of the crop forecasts as separate leaflets would be more convenient than publication in the *Journal*, and the Government of India would be quite willing to meet this demand provided that the cost of the forecasts, including printing and postage, was covered by subscriptions of which payment for three years was guaranteed.

Information was desired as to the attitude of the Association on the subject, and what sum, if any, the Association was willing to guarantee, in the case of particular forecasts.

The Committee in their reply said that as far as the convenience of the Bombay Millowners was concerned the publication of the crop forecasts in the *Indian Trade Journal* would meet their requirements, and under these circumstances they did not propose to make guarantees to cover the cost of the publication of the forecasts as separate leaflets. (*Appendix* **G-11**).

DAILY LIST OF IMPORTS AND EXPORTS.

The Government of Bombay in March forwarded to this Association for expression of opinion thereon a copy of a circular from the Government of India with regard to retrenchment of expenditure in the Customs Budget.

The circular stated that as a measure of economy, the discontinuation of the above publication by the Collectors of Customs had been suggested unless the public were prepared to make it self-supporting by raising subscriptions. These daily lists of imports and exports were published primarily for the convenience of the trade and the Government of India did not therefore consider it desirable to come to a definite decision without consulting local bodies as to the advisability or otherwise of—

1. Totally discontinuing the lists;
2. Substituting for these daily lists a weekly list ; or
3. Placing the lists on a self-supporting basis by raising contributions.

In reply the Committee stated that the daily lists of imports and exports for Bombay were prepared by the Chamber of Commerce and not by the Collector of Customs and the discontinuation thereof would not affect Bombay.

The Committee had no other comments to offer on the question. (*Appendix* **G-12**).

COAL SITUATION.

Deputation to the Viceroy.

In June 1923 the Indian Mining Federation called the attention of the Association to the fact that they had for some time been corresponding with the Government of India in regard to—

(1) The reduction of coal freights for long-distance railway traffic

(2) the restoration of an export rebate on all coal shipped from Calcutta to inland or foreign ports, and

(3) the imposition of a countervailing duty on bounty fed South African coal.

The letter stated that these questions equally concerned the producers of coal and the industrial consumers whom the Millowners' Association represented. Hitherto the representation of the producing interests in these matters had not been productive of much result, and it was felt that the only method open for a further pursuance of these subjects was to organise concerted action by the leading producing and consuming interests in coal and a joint deputation to wait upon the Viceroy was suggested. A copy of the memorial which it was proposed to place before the Viceroy was subsequently received.

The memorial traced the history of the rise in the freight rates to Bombay since 1920, pointed out the detrimental effect of the very heavy rate upon the coal and coal consuming industries, and stressed the necessity of effecting an immediate and drastic reduction in coal freight rates and in particular for long-distance traffic.

The memorial advocated the re-introduction of a rebate in railway freight which had formerly been allowed on coal and coke despatched by sea to inland and foreign ports. This rebate which had materially helped to build up the coal export trade and had in the past made it possible to offer Bengal coal in Bombay at a relatively lower price than foreign coal, was withdrawn in 1920 when owing to a coal shortage an embargo was placed on export to foreign ports and shipments to home ports rigidly curtailed. These restrictions had now been removed and it was maintained that the time had come for a restoration of the old concession, particularly as the cost of raising coal in Bihar and Bengal had very materially increased owing to the payment of higher wages. It was thought that a reduced railway freight rate and the concession of a rebate for the export trade would so stimulate coal traffic as not only would make up for the lowering of rates, but would result in increased aggregate earnings on the railways. The view was expressed, that even if the proposals enunciated were considered by Government as commercially unsound, such objection should be overweighed by the protectionist consideration to which the Government had committed itself, and it was further pointed out that if the country could year after year vote crores of rupees as capital expenditure on non-productive projects the deputation was of the opinion that the national financial position was strong enough to sustain a loss on a project for the development of a basic industry.

The memorial referred lastly to a third grievance of the coal industry. For the past two years it was stated that South African coal had been dumped in the Indian Market owing to the grant of a rebate on all coal shipped from Port Natal and Laurenzo Marques. This action of the South African Government in the absence of a countervailing measure in India was seriously prejudicing the interests of the Indian coal industry. In the Bombay Market Bengal coal had been practically ousted by bounty fed South African coal. To restore Indian coal to its former position in the Bombay Market it was absolutely necessary that an increased duty be placed on South African coal, and until the Bombay Market was regained the prosperity of the Indian coal industry would never be achieved.

The question of a countervailing duty against a bounty fed foreign article was regarded as a matter of principle, the application of which should be recognised in the broader interest of India's general economic policy.

After detailed consideration of the proposals of Indian Mining Federation the Committee of the Association in reply stated that while they were in agreement with the suggestion made by the deputation, that railway freights on coal for long-distance traffic might advisably be reduced, they were not agreeable to associate themselves with the further objects outlined in the Federation's letter and did not propose to send a representative to join the deputation to the Viceroy. (*Appendix* **G-13**).

AMERICAN COTTON BOLL WEEVIL.

(*See Report for* 1922, *pages* 87 *and* 308.)

In January 1923 the Indian Central Cotton Committee informed the Association that it had been definitely ascertained that there was a risk of the importation of the living weevil into India in the wrappings of bales of American cotton and this danger had probably been enhanced by the opening of the shorter route *via* Japan. It was added that the Imperial Entomologist had been consulted and the intimation which had been received from the United States, Department of Agriculture, clearly pointed to the conclusion that unless definite steps were taken to prevent the introduction of the insect in question it was only a matter of time before it reached India. It was stated that by fumigation with hydrocyanic gas at the port of entry it was possible to ensure that no living weevils were introduced. This method of fumigation had been studied in great detail recently at the Parel Laboratory in connection with measures for the destruction of fleas, lice and bugs, and an apparatus was being designed which could be used on a large commercial scale. It was estimated roughly that the cost of fumigation would not exceed 8 annas per bale which was considered trifling compared to the value of the cotton.

It was further stated that the technical side of the question would be thoroughly discussed by the Central Cotton Committee and in the meantime the Association was asked as to whether there would be any serious objection to restricting imports of American cotton to a single port, *viz.*, Bombay, as this would greatly simplify the provision of adequate fumigation facilities.

In replying to the Central Cotton Committee, the Committee of the Association stated that they were of opinion that imports of American cotton should, in the light of the position disclosed, only be allowed at ports where adequate facilities for fumigation existed. (*Appendix* **G-14**).

OPENING OF WADALA STATION FOR THROUGH BOOKING OF GOODS.

At the instance of a member the Committee, in January 1923, addressed the Bombay Port Trust Railway suggesting that Wadala station might be opened for the through booking of goods, inward and outward. The Committee understood that the booking of salt and certain other commodities to the station in question was already allowed, but according to their information it was not open at the moment for general traffic. As a consequence, industrial concerns working in the vicinity were compelled to book quantities less than a wagon load to Dadar or Mahim as the case might be, in either case a considerable distance away from the works or factories of the consignees, and were put thereby to a great deal of inconvenience and not a little expense otherwise avoidable.

Accordingly the Committee expressed a hope that the Bombay Port Trust Railway would, at an early date, take such steps as might be necessary to adopt the above suggestion.

In replying to this letter the Manager of the Bombay Port Trust Railway informed the Association that the industrial area of the Railway, called by some people Wadala, was served by sidings from their Oil Depot station and the latter was open for general traffic excluding such commodities as there were special depots near by for, *i.e.*, grain and seeds, cotton, manganese, coal, timber, etc. The only industrial concerns in this area at the moment were the petrol companies and an oil mill. These all had or would have private sidings and their smalls could go and come from the Oil Depot station. Wadala station at the moment had no facilities for smalls. It was open for general traffic in wagon loads.

The Manager, Bombay Port Trust Railway, stated that if any firm would come and see him about anything they wanted he would be very pleased to give them any assistance he could.

A copy of the letter from the Manager of the Bombay Port Trust Railway was therefore forwarded to the member of the Association who originally addressed the Committee. (*Appendix* **G-15**).

CHANGING OF THE PRESENT INDIAN FINANCIAL YEAR.

(*See Report for* 1921, *p.* 31.)

As indicated in the Association's Report for 1921, the Committee were consulted by the Government of India on the question of changing the date of the commencement of the Indian financial year from the 1st April to the 1st November or the 1st January. The Committee at that time expressed the opinion that the commencement of the financial year might with advantage be changed from the 1st April to the 1st January.

Towards the end of January 1923 the Government of India forwarded to the Association for information a copy of a Resolution issued by them on the 18th of January 1923 in which it was stated that the replies received showed that the Provincial Governments were unanimously of opinion that the disadvantages which would result from the change would outweigh the advantages, while opinion among the commercial bodies was divided. After considering the matter in all its bearings the Government of India had decided to drop the proposal for a change. (*Appendix* **G-16**).

PURCHASE OF STORES FOR GOVERNMENT DEPARTMENTS.

The United Provinces Chamber of Commerce addressed the Association in regard to the purchase of stores for Government Department, and forwarded copies of correspondence which had passed between them and the Government of India upon the subject.

The letter pointed out that the Stores Purchase Committee had dealt at length on the utter helplessness of the Government of India in influencing the policy of the India Office in the matter of stores purchase, and it was maintained that this had reacted most prejudicially on Indian interests.

The Chamber further stated that subsequent acts which had come to light had fully justified the views expressed by the Stores Purchase Committee and matters had not been greatly improved by the transfer of the control of the London Office to the High Commissioner. On the question of the direct subordination of the London Stores Office to the Central Stores Department in India the Government had stated that such an arrangement was at present impracticable, even though it had been recommended by a majority of the Stores Purchase Committee after a full investigation. The chief argument urged by the Government of India against subordinating the London Office to the Office of the Stores Department in India, was the difficulty of effective control, but the Chamber in this connection called attention to the control of the Secretary of State over the Government of India in financial matters and in details of general administration.

With regard to the important question of imported stores it might be economical to purchase stores of English manufacture in London, but the Chamber pointed out, in the case of stores from other foreign countries, instances could be quoted where goods of foreign manufacture had been purchased through firms in England although the foreign manufacturers were directly represented by firms in India who could have supplied the stores at the same prices at which they were purchased in London.

The United Provinces Chamber considered the stores rules recommended for adoption by the Railway Industries Committee, as an improvement on those originally drafted by the Government of India, but that they were still far from satisfactory, and that the most objectionable features of the old rules had been retained, the purchase of stores in India being hedged by onerous conditions and the policy of purchasing imported stores through the London Office as a rule was maintained.

In their reply the Association stated that they were satisfied that it was the Government of India's intention to develop the Indian Stores Department as rapidly as the technical experience gained warranted. This forward policy had been demonstrated during a recent session of the Legislative Assembly when an extra grant for the extension of the Indian Stores Department was voted, and under the circumstances the Association did not consider it advisable to take any special action, but the development of the Indian Stores Department during the next few years would be kept under observation. (*Appendix* **C-17.**)

TEXTILE TECHNICAL SCHOOLS FOR MILL-HANDS.

In the year 1918 the Social Service League, Bombay, formulated a scheme for the establishment of a Working Men's Institute with a view to providing a centre for activities for the spread of education among the working classes, for supplying facilities for their recreation and for giving them assistance in organizing themselves for their economic improvement by means of co-operation. With the generous help of several business concerns in Bombay the scheme materialized, and the Working Men's Institute was opened

in February 1922. It is carrying on a number of activities for the well-being of the labouring classes. To start a technical school for the training of mill workers was a part of the said scheme, and a sum of Rs. 35,000 was received from the Bombay Dyeing and Manufacturing Company through their agents, Messrs. N. N. Wadia and Company, specially for the school building. The construction of the building was undertaken soon after the Institute was opened and now the building is almost ready for use. The estimated cost of the building is Rs. 45,000. Courses of instruction for the proposed textile technical school, drafted by Mr. V. A. Fernandez of the Victoria Jubilee Technical Institute, Bombay, have been approved by a Committee consisting of Mr. H. F. Knight, Director of Industries; Mr. A. J. Turner, Principal, Victoria Jubilee Technical Institute; Mr. J. Hunt, of Messrs. E. D. Sassoon United Mills Co., Ltd.; Mr. J. B. Green, of Messrs. Currimbhoy Ebrahim and Sons; Mr. F. E. Barucha, Assistant Director of Industries, and others.

In June the Social Service League appealed for financial assistance from the Association or individual members. A further request was also made to endow a number of scholarships of a monthly value of Rs. 15 each, to enable workers to take full advantage of the proposed courses, and the Association was also asked to provide the necessary machinery to equip the schools suitably.

In reply, the Committee stated that they were quite in sympathy with the proposal to advance the technical knowledge of the workers but would like further particulars of the scheme suggested by the Social Service League before committing themselves to support it by the grant of scholarships, etc.

In the first place, the Committee desired to be informed as to the prospects of permanency of the educational scheme it was proposed to inaugurate; secondly, the number of students who would be likely to attend the courses; thirdly, the composition of the Committee or Committees controlling the funds and courses of instructions; fourthly, whether the scheme was likely to be self-supporting; and finally any other details which it might be considered advisable to furnish.

With reference to the equipment of the school with machinery, it was suggested that the League should approach individual millowners, rather than the Association as a body.

The General Secretary in his reply stated that the League had only a suitable building for the school and that no endowment fund was available. He felt, however, that the scheme was sound in principle and would be conducted on the right lines. With regard to the number of students who would take advantage of the Institute, the League pointed out that it might not be difficult to obtain 50 students and added that this number depended upon the scholarships available. A list of the office-bearers at the moment was also given and it was stated that the Board would be reconstituted when the school began work.

In reply, the Committee stated that while sympathising with the objects of the proposed scheme, the finances of the Association at the moment

precluded the possibility of granting any pecuniary aid to the Institute. It was pointed out, however, that the Association was closely watching the progress of the scheme and an appeal for aid would be considered when a suitable opportunity presented itself. The League was also referred to individual members of the Association who, it was thought, might be inclined to help if satisfied that the scheme had the support of the Victoria Jubilee Technical Institute and would be carried on partly under their guidance.

It is now understood that Messrs. E. D. Sassoon United Mills Company, Ltd., and Messrs. Tata Sons Ltd., have promised to supply some machinery for use in the school. (*Appendix* **G-18**).

STENCILLING OF WEIGHTS ON PIECE-GOODS AND YARN DESPATCHED BY RAIL.

Towards the end of October the Divisional Traffic Manager, G. I. P. Railway, requested the Association to take steps in the interests of the Trade and of the Railway Company to move all mill agents to agree to stencil in a conspicuous manner the weight in lbs. of each bale sent out for despatch from Wadi Bunder station.

In a circular letter addressed to all members, the Committee stated that they saw no great objection to mills agreeing to the request of the Divisional Traffic Manager that mills should stencil the weight in lbs. on all bales despatched from Wadi Bunder, and recommended members to inform the Divisional Traffic Manager if they were agreeable to adopt the procedure outlined in his letter. (*Appendix* **G-19**).

STATE OF EMPLOYMENT IN MILL INDUSTRY.

In February 1923, the Director, Labour Office, forwarded to the Association a printed form for the collection of statistics relating to the state of employment in the Bombay mill industry and asked whether, in the opinion of the Committee, the information should be collected from all mills or from a few representative mills only. The question was also raised as to whether figures relating to substitutes should also be included in the return.

The Committee approved the form submitted, and in their reply to the Director of the Labour Office, pointed out that the accuracy of the statistics would be ensured only if returns were collected from as many mills as possible, and not merely from one mill or from each or certain groups of mills, since the state of employment at different mills even in the same group varied very considerably. It also was recommended that particulars as to the number of substitutes employed should also be included in the returns.

The information collected in the returns is published monthly in summarised form in the *Bombay Labour Gazette* and gives a valuable indication as to the availability of labour in the Presidency. (*Appendix* **G-20**).

REDUCTION OF WAGES.

Towards the end of March 1923, a member of the Association drew the attention of the Committee to the adverse times through which the mill industry was passing and requested the Committee to consider the possibilities of an early reduction in the present high rate of wages which had been allowed in days of large profits.

At a special meeting of the Committee, held on the 6th April 1923, the question of the reduction of the wages of mill operatives was fully discussed and a resolution passed that wages should not be reduced.

BONUS TO MILLHANDS, 1923.

In accordance with a resolution passed by the Committee a notice was posted by all members of the Association on the 23rd July 1923 intimating that no bonus would be paid to millhands in 1923 in view of the depressed state of the trade.

Copies of the notice were also forwarded to other mills in Bombay City and Island who were not members of the Association and it is understood that in several instances similar notices were posted by them.

A question was raised by one of the members whether the above resolution was also applicable to the clerical staff employed in mills. In reply, it was stated that previous notices had never referred to the bonus paid to the staff which had always been fixed independently by mill agents without reference to the Association and therefore it was not considered advisable to take away the freedom of action which had hitherto been allowed in the matter.

MILL HOLIDAYS AND PAY DAYS FOR 1924.

The following holidays, which are in accordance with the provisions of the Indian Factories Act, were recommended by the Committee for general adoption by the members of the Association during the year 1924 :—

Month.	Date of Holiday.	Day of Week.	Festival.	*Suggested Monthly pay date.	Day of Week.
January ..	1st	Tuesday	*New Year Day.*	13th ..	Sunday.
	6th	SUNDAY.			
	14th	Monday	*Makar Sankrant.*		
	20th	SUNDAY.			
	27th	Do.			
February ..	3rd	SUNDAY.		14th ..	Thursday.
	10th	Do.			
	20th	Wednesday.....	*Lunar Eclipse.*		
	24th	SUNDAY.			

Month.	Date of Holiday.	Day of Week.	Festival.	*Suggested Monthly pay date.	Day of Week.
March	3rd	Monday	*Maha Shivaratri.*	15th ..	Saturday.
	9th	SUNDAY.			
	16th	Do.			
	21st	Friday	*Holi.*		
	22nd	Saturday.....			
	23rd	SUNDAY.			
	30th	Do.			
April	5th	Saturday.....	*Gudi Padwa.*	12th ..	Saturday.
	13th	SUNDAY.	*Ram Navami.*		
	20th	Do.			
	27th	Do.			
May	4th	SUNDAY.		15th ..	Thursday.
	11th				
	18th				
	25th				
June	1st	SUNDAY.		14th ..	Saturday.
	8th				
	15th				
	22nd				
	29th				
July	6th	SUNDAY.		15th ..	Tuesday.
	12th	Saturday.....	*Ashadi Ekadashi.*		
	20th	SUNDAY.			
	27th	Do.			
August	5th	Tuesday	*Nag Panchami.*	13th ..	Wednesday.
	10th	SUNDAY.			
	14th	Thursday	*Narli Purnima.*		
	23rd	Saturday.....	*Gokul Asthami.*		
September ..	2nd	Tuesday	*Ganesh Chaturthi.*	11th ..	Thursday.
	7th	SUNDAY.	*Gowri Visarjan.*		
	12th	Friday	*Anant Chaturdashi.*		
	21st	SUNDAY.			
	28th	Do.	*Sarva Pitra Amvasa.*		
October ..	7th	Tuesday	*Dasara.*	15th ..	Wednesday.
	12th	SUNDAY.			
	19th	Do.			
	27th	Monday.....	*Divali.*		
	28th	Tuesday			
	29th	Wednesday.....			
November ..	2nd	SUNDAY.		15th ..	Saturday.
	9th				
	16th				
	23rd				
	30th				
December. ..	7th	SUNDAY.		13th ..	Saturday.
	14th				
	21st				
	28th				

* The dates shown in Column 5 were recommended by the Committee as pay days for general adoption by members of the Association.

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS.

In view of the serious situation which was developing in the Bombay cotton mill industry at the end of December 1922, the Committee of the Association decided to ask for a return from all members whose mills were situated in the city and island of Bombay, showing the number of bales of yarn and cloth "sold but delivery not taken" and "unsold" on 31st December 1922.

The figures were considered at a special meeting of the Committee. After some discussion it was eventually decided that the stocks position was not sufficiently serious to warrant the Committee recommending

organized short-time working at that juncture but the situation would be reviewed again in March 1923. The figures for March revealed a rise in the demand for cloth and yarn and the Committee therefore decided to gauge the further progress of the trade by calling for another set of returns at the end of May.

The figures for May showed a slight increase in stocks held but the Committee thought that the position still did not warrant organized curtailment of production but that it would be advisable to review the state of trade early in July after the monsoon had fully established itself.

The general opinion of the Committee after consideration of the June figures was that the position showed signs of improvement and that there was no necessity to take any action on the lines indicated above. It was also subsequently decided that, in view of the utility of these stock figures for business purposes, the returns should be continued to be collected monthly by the Association.

In July and August the stocks position had not improved, and sales were only effected at sacrifice prices. In September the situation began to improve and stocks of uncleared goods showed a tendency to decrease. Since September the demand has increased considerably and stocks of both yarn and cloth have been falling continuously. The rise in the price of raw material, however, is giving cause for anxiety.

In addition to the figures of total stocks, members of the Association are supplied with a monthly statement showing the average stocks per 100 looms and per 1,000 spindles by means of which they to some extent are able to gauge the strength of their individual positions, with reference to the rest of the trade.

The returns will continue to be collected until trade shows definite signs of a return to normal.

The actual figures are given below :—

CLOTH.

TABLE I.

STOCKS IN BALES.

	From all mills submitting returns.				*Approximation of stocks for all Bombay mills.*		
Date of returns.	No. of Mills which submitted returns.	No. of looms represented.	Sold but delivery not taken.	Unsold.	Total uncleared.	Sold but delivery not taken.	Unsold.	Total uncleared.
1922.								
December 31st ..	47	42,384	31,653	60,038	91,691	44,000	84,000	128,000
1923.								
March 31st	54	46,763	36,731	83,328	120,059	46,000	104,500	150,500
May 31st	57	50,046	30,680	105,323	136,003	36,000	124,000	160,000
June 30th	54	48,550	26,040	104,659	130,699	31,500	128,000	159,500
July 31st	59	53,566	29,792	117,699	147,491	33,000	129,000	162,000
August 31st	50	46,200	28,576	111,471	140,047	36,000	141,000	177,000
September 30th ..	50	45,782	40,176	93,861	134,037	51,000	121,000	172,000
October 31st	54	49,001	37,010	84,265	121,275	44,000	101,000	145,000
November 30th ..	55	50,154	38,342	71,726	110,068	44,500	84,500	129,000
December 31st ..	55	51,974	23,748	86,623	110,371	27,000	98,000	125,000

YARN.

TABLE II.

STOCKS IN BALES.

Date of returns.	*From mills submitting returns.* No. of Mills which sub-mitted returns..	No. of spindles repre-sented.	Sold but delivery not taken.	Unsold.	Total un-cleared.	*Approximation of stocks for all Bombay mills.* Sold but delivery not taken.	Unsold.	Total un-cleared.
1922.								
December 31st ..	47	20,12,727	14,646	14,210	28,856	21,400	20,800	42,200
1923.								
March 31st	54	21,37,111	20,602	27,565	48,167	28,400	38,000	66,400
May 31st	57	23,54,245	16,392	39,238	55,630	21,000	49,000	70,000
June 30th	54	21,83,830	19,038	34,822	53,860	25,500	47,500	73,000
July 31st	59	25,93,981	16,834	38,319	55,153	19,000	43,000	62,000
August 31st	51	21,47,489	12,147	26,146	38,293	17,000	36,000	53,000
September 30th ..	50	20,99,475	20,880	19,963	40,843	29,500	28,000	57,500
October 31st ..	54	24,63,353	19,522	16,402	35,924	23,500	19,500	43,000
November 30th ..	54	23,71,887	24,381	12,867	37,248	29,000	17,000	46,000
December 31st ..	56	23,94,583	17,076	24,358	41,453	21,000	29,000	50,000

STOCKS OF COTTON IN BOMBAY.

In accordance with the usual practice, the Committee obtained returns from cotton spinning and weaving mills in Bombay showing the quantity of raw cotton held in stock on 31st August 1923. The following summarised statement was subsequently sent to all mills in Bombay:—

Quantity of raw cotton in stock on 31st August 1923.

Cotton actually on hand in Mill Godowns.		Ready cotton bought but not taken delivery of.		Total.	
Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)
2,68,763	1,36,358	18,677	9,297	2,87,440	1,45,655

These do not include the stocks of the Assur Veerjee Mills, the Kastoorchand Mills, Ltd., and the Raja Bahadur Motilal Pitty Mills.

STATEMENT OF STOCKS OF COTTON IN BOMBAY ON 31ST AUGUST 1923, EXCLUSIVE OF COTTON HELD BY THE MILLS.

Descriptions.	Bales unsold.	Bales sold but not delivered.	Total number of bales.
Broach	41,158	4,752	45,910
Dhollera description including Cutch (full ¾ and ½ pressed bales)	106,640	13,875	120,515
Oomra description	72,995	13,537	86,532
Khandeish	15,338	2,364	17,702
Bengals (including Scind/Punjab and Rajputana)..	16,952	6,451	23,403
Punjab/American	19,652	1,397	21,049
Dharwar	6,686	192	6,878
Comptas, Tinnevelly and Cambodia	36,765	5,841	42,606
Western/Northern descriptions	28,883	3,242	32,125
Persian	390	122	512
Americans..	140	..	140
Other sorts	21,817	4,443	26,260
Total ..	367,416	56,216	423,632

WAGE CENSUS, 1923.

(*See Report for* 1922, *page* 51.)

In November 1922 an arrangement was made between the Director of the Labour Office and the Committee for a further wage census of cotton mill operatives to be taken in June 1923.

In July the Director of the Labour Office wrote to the Association pointing out that in view of the strike in Ahmedabad, the month of June could not be regarded as a normal month in the Presidency as a whole. The Ahmedabad Millowners had made a suggestion that the month of September should be substituted for the month of June and the Director requested the Association to fall in with this suggestion in order that true comparative rates in various centres of the industry could be estimated.

The Committee in reply stated that they did not consider September would be a suitable or representative month in which to take a census of wages for Bombay. According to the list published by the Association there were six mill holidays, and it was pointed out that absenteeism would be very much higher than normal, and efficiency below normal, as a direct result of the disturbing effect of these holidays, and as a corollary, earnings would be lower than the true average of an ordinary month. It was also suggested that the census

should be taken in the month of August which it was thought would also prove acceptable to Ahmedabad.

The Director of the Labour Office agreed to the Association's suggestion and a census was taken in August throughout the Presidency, and, it is understood that the preliminary results will be published early in 1924.

A similar form to the one adopted by the Labour Office was also issued by the Association to all members of the Association in Bombay City and Island. The details of earnings submitted in these returns will form the basis upon which the standardisation of wages will be attempted.

WAGE CENSUS, 1921.

The results of the wage census taken by the Labour Office in May 1921 were published early in 1923.

From the statistics submitted it was estimated that the total wages bill for the mills in Bombay City and Island in 1921 had increased by 187 per cent. as compared with 1914. Real wages were estimated to be 12 per cent. higher than in 1914 and nominal wages 87 per cent. higher.

A table showing the actual daily earnings for men, women and children is reproduced in Appendix **H-1**.

DONATIONS.

In accordance with the terms of a resolution adopted at the Annual General Meeting of the Association held on 19th March 1923, the following donations were paid out of the Association's funds :—

	Rs.
The Sydenham College of Commerce & Economics ..	1,000
The Police Comforts Fund	1,000
The Sir Jamsetjee Jeejeebhoy Hospital Nursing Association	500
The Goculdas Tejpal Hospital Nursing Association ..	500
The Bombay Textile Engineering Association ..	350
The Society for the Promotion of Education among the Masses	250
The Adams Wylie Memorial Hospital	250

In accordance with the terms of a resolution passed at a Special General Meeting held on the 30th April 1923, a donation of Rs. 2,500 was made to the Victoria Jubilee Technical Institute.

BOMBAY MILLOWNERS' ASSOCIATION.

Balance Sheet as at 31st December, 1923.

LIABILITIES.	Rs. a. p.	Rs. a. p.
SUNDRY CREDITORS—		
For Auditor's Fee, Printing, Stationery, etc., unpaid ..	....	835 14 0
ASSOCIATION'S ACCUMULATED FUND—		
Balance on 31st December 1922—		
General Fund .. .. .. Rs. 84,242 3 5		
Travelling Agency Fund .. „ 5,803 9 4	90,045 12 9	
Add—Interest on Government Paper of Travelling Agency Fund	122 8 0	
Add—Excess of Income over Expenditure	24,359 13 8	
{ General Fund .. .. Rs. 1,08,602 1 1		
{ Travelling Agency Fund . „ 5,926 1 4		1,14,528 2 5
Total Rs. ..	....	1,15,364 0 5

ASSETS.	Rs. a. p.	Rs. a. p.
Interest accrued on Association's Investment of General Fund and Travelling Agency Fund up to 31st December 1923, but not received..		1,163 12 0
Advance payments made on account of Books and periodicals		91 0 0
ASSOCIATION'S INVESTMENTS—		
Government 3½ per cent. Promissory Notes for Rs. 17,000 at cost	17,186 4 0	
Do. 6 per cent. Indian War Loan, War Bonds, 1932, for Rs. 5,500 at cost	5,500 0 0	
Do. 5½ per cent. Indian War Loan, War Bonds, 1928, for Rs. 30,000 at cost.. ..	30,000 0 0	
Do. 6 per cent. Ten-year Income Tax Free Bonds, 1930, for Rs. 15,000 at cost..	15,000 0 0	67,686 4 0
CASH—		
Cash in the Imperial Bank of India	46,372 11 8	
Cash in hand	50 4 9	46,423 0 5
Total Rs. ..	....	1,15,364 0 5

Examined and found correct.

A. F. FERGUSON & CO.,

Chartered Accountants.

AUDITORS.

BOMBAY, 23*rd* January, 1924.

C. B. SAYER,

Secretary.

BOMBAY MILLOWNERS' ASSOCIATION.

DR. *Income and Expenditure Account for the year ended 31st December, 1923.* CR

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To Assistant Secretary's salary	11,187 1 6		By Subscription for the year ending 31st December 1923..	67,963 0 0	
Conveyance allowance to Asst. Secretary	900 0 0		Miscellaneous Receipts	623 6 0	
Contribution to the Chamber of Commerce for Office and Statistical Establishment and for Rent	13,500 0 0		Interest on Investments of General Fund	4,516 4 0	
Subscription to the Textile Institute	48 6 0				73,102 10 0
Printing Statistical Returns, Mill statement, Annual Report for 1922, etc.	10,216 12 8				
Advertisements	238 15 6				
Petty charges, sundry expenses, &c.	1,377 1 6				
Stationery	2,338 7 6				
Books and Periodicals	67 4 0				
Auditor's Fee	200 0 0		Donations received from members towards the financial assistance of the Victoria Jubilee Technical Institute for the purpose of putting the organisation on an efficient working basis	1,04,500 0 0	
Expenses in connection with the Registration of Trade Marks	1,255 0 0		*Plus*—Interest on Current Account, Fixed Deposits, &c..	3,483 4 6	
Contribution to the Chamber of Commerce Provident Fund	640 0 0				1,07,983 4 6
Law Charges	423 11 8				
Paid donations from members towards the financial assistance of the Victoria Jubilee Technical Institute for the purpose of putting the organisation on an efficient working basis	....	42,392 12 4 1,07,983 4 6			
ASSOCIATION'S CONTRIBUTIONS FOR THE YEAR 1923 TO—					
The Victoria Jubilee Technical Institute	2,500 0 0				
The Sydenham College of Commerce and Economics ..	1,000 0 0				
The Police Comforts Fund	1,000 0 0				
The Sir J. J. Hospital Nursing Association Fund ..	500 0 0				
The Goculdas Tejpal Hospital Nursing Association Fund	500 0 0				
The Bombay Textile and Engineering Association ..	350 0 0				
The Adams-Wylie Memorial Hospital Fund	250 0 0				
The Society for the Promotion of Education among the Masses	250 0 0	6,350 0 0			
		1,56,726 0 10			
Balance being excess of Income over Expenditure transferred to Association's Balance Sheet		24,359 13 8			
	Total Rs. ..	1,81,085 14 6		Total Rs. ..	1,81,085 14 6

Examined and found correct.

A. F. FERGUSON & CO.,

Chartered Accountants.

AUDITORS.

BOMBAY, 23*rd* January, 1924.

C. B. SAYER,

Secretary.

Report of the year 1923.

CORRESPONDENCE.

APPENDICES **A—H-1.**

APPENDIX A-I.

VICTORIA JUBILEE TECHNICAL INSTITUTE.
FINANCES.

No. 369-P.

BOMBAY, *20th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to enclose herewith a *copy of our Budget for the year 1923-24 from which you will see the budget balances and I have the honour to request you to arrange for the payment of the money subscribed by the various mills. This money is urgently required to meet the extraordinary expenditure.—I have, etc.

A. J. TURNER,
Principal and Secretary.

No. 964-60 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th August* 1923.

THE PRINCIPAL AND SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, MATUNGA.

SIR,

I am directed to acknowledge the receipt of your letter, No. 369-P, dated the 20th July 1923, enclosing a copy of the Budget Statement of the Victoria Jubilee Technical Institute for 1923-24, and in reply to say that my Association, previous to handing over the fund collected from its members on behalf of the Institute, would like to be assured of the future financial security of the Institute.

I am to request, therefore, that the Chairman of the Institute (Mr. H. F. Knight) and yourself, should meet a small Sub-Committee appointed by the Association, at an early date to discuss the Institute's financial position and prospects.

Will you kindly furnish me with a date and time when it would be convenient for Mr. Knight and yourself to meet the Sub-Committee ?—Yours faithfully,

T. MALONEY,
Asst. Secretary.

* Not printed.

ESTIMATES SUBMITTED TO THE ASSOCIATION BY MR. H. F. KNIGHT ON 28TH AUGUST 1923.

VICTORIA JUBILEE TECHNICAL INSTITUTE,

MATUNGA, BOMBAY.

BUDGET ESTIMATE FOR 1923-24.

Ordinary Receipts and Expenditure.

RECEIPTS.

	Rs.
Term Fees .. Registration Fees Examination Fees	48,063
Interest on Investments	3,205
Dormitory Rent	10,000
Sales, etc.	4,000
Government Grant	1,25,000
Municipal Grant	20,000
Millowners' Association Grant	2,500
Railway Apprentices	11,700
Grant from Central Provinces, Mysore and Madras Governments	3,600
Total Rs.	2,28,068

EXPENDITURE.

	Rs.
Salaries	1,56,500
Provident Fund	9,000
Railway Apprentice Classes	7,300
Stores and Coal	25,000
General Charges	12,000
Examination Charges	6,500
Balances	11,768
Total Rs.	2,28,068

VICTORIA JUBILEE TECHNICAL INSTITUTE,

MATUNGA, BOMBAY.

BUDGET ESTIMATE FOR 1923-24.

Extraordinary Receipts and Expenditure.

RECEIPTS.

	Rs.
Opening Balance	1,41,280
Government Grant	2,80,000
Millowners' Association Grant	1,03,500
Total Rs. ..	5,24,780

EXPENDITURE.

	Rs.
Extraordinary	5,17,866
Balance	6,914
Total Rs. ..	5,24,780

No. 1146-60 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th September* 1923.

THE HONORARY SECRETARY,
VICTORIA JUBILEE TECHNICAL INSTITUTE, BOMBAY.

DEAR SIR,

With reference to the recent interview that a Sub-Committee of this Association had with the Chairman of the Board of the Victoria Jubilee Technical Institute and yourself, I am desired to inform you that the Committee of this Association have decided for the present to continue to contribute to the funds of the Institute a sum of not less than Rs. 2,000 per annum on the condition that the Association will be entitled to nominate two representatives to the Board so long as such annual contribution is made.

2. I am further to add that my Committee have decided to hand over to the Institute the sum recently collected by them from members of the Association provided that they receive a definite undertaking from your Board to the effect that, in the event of the Association for any reason deciding to discontinue the annual contribution, your Board will, under Rule 3 (*b*) of your Rules and Regulations, add to their number a representative of this Association, it being understood in such case that the Association will be represented in perpetuity, *i.e.*, that in the event of the death, resignation or removal of their nominated representative the Committee of the Association will have power to nominate another representative to serve in his stead.

3. I might add that the sum referred to above, *viz.*, Rs. 1,05,000 is at present lying in fixed deposits with a Bank and will be available after the 10th October 1923.

4. The money will be sent to you as soon as possible after receipt from your Board of the undertaking referred to in paragraph 2 above.—Yours faithfully,

R. AINSCOUGH,
Acting Secretary.

No. 495-R.

BOMBAY, *2nd November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to inform you that your letter No. 1146-60, dated the 4th September 1923, was considered by the Board of Trustees at its meeting held on the 30th October 1923. The Board considered your letter very carefully and finally came to the conclusion that they regretted, they could not, under the constitution, give the undertaking proposed as it would be *ultra vires*, but the Board is of opinion that a representative of the Millowners' Association should always be appointed. This representation to be apart from the representation under Rule 2 of the Memorandum of Association.—I have, etc.,

A. J. TURNER,
Principal and Secretary.

No. 1524-60 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th November* 1923.

THE PRINCIPAL AND SECRETARY,
THE VICTORIA JUBILEE TECHNICAL INSTITUTE, MATUNGA.

SIR,

I am directed to acknowledge the receipt of your letter, No. 495-R., dated the 2nd November 1923, concerning the representation of the Association on the Board of the Institute.

2. My Committee regret that your Board are unable to give an undertaking that the Association should be represented in perpetuity upon the Board of the Institute, but in consideration of the Board's opinion " that a representative of the Millowners' Association should always be appointed—this representation to be apart from the representation under Rule 2 of the Memorandum of Association "—they are now willing to pay over to you the amount collected from members of the Association on behalf of the Institute.

3. My Committee reserve to themselves the right to ask the Institute to appoint a representative on the Board of the Institute under Rule 3 (*b*) of the Memorandum of Association, if for any reason the annual donation to the Institute is withdrawn.

4. The total collected from members of the Association, together with accrued interest, amounts to Rs. 1,07,983-4-6, and is forwarded herewith as under :—

By Cheque	Rs.	1,07,980	11 9
By Cash	,,	2	8 9
	Rs.	1,07,983	4 6

Kindly send me your usual stamped receipt.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 61-R.

BOMBAY, 19*th November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to acknowledge with thanks the receipt of your No. 1524-60, dated the 15th November 1923, and the cash and cheque of the value of Rs. 1,07,983-4-6 for which the formal stamped receipt is enclosed.

I will place your letter before the Board at its next meeting.—I have, etc.,

A. J. TURNER,
Principal and Secretary.

No. 235-R.

BOMBAY, 19*th December* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to inform you that your letter No. 1524-60, dated the 15th November was placed before the Board of this Institute held on the 18th instant. The Board instructs me to write and thank your Association for its very generous donation.—I have, etc.,

A. J. TURNER,
Principal and Secretary.

APPENDIX A-2.

STANDARD CONTRACTS.

No._____ BOMBAY,_____ 192 .

We, the undersigned (hereinafter called "the Buyers") hereby agree to purchase from .....(hereinafter called "the Company" the under-mentioned goods upon the following terms and conditions, that is to say :—

Quality No.	Description.	Dimensions.			No. of Bales.	Pieces in each Bale.	Total pieces.	Total lbs.	Rate nett at Mills.			Per	Quality as.	Finish as.	Fold.	Border.	Heading.	Designs.	Assortment to designs in each bale.	Tickets or stamp.
		In.	yds.	lb s.					Rs.	a.	p.									

1. The quality of the goods shall accord with the recognised standard quality cloth manufactured by the Company.

1-*a*. The quality of the goods shall accord with the sample submitted to and approved by the Buyers.

2. The Company does not guarantee, except where a particular assortment is specially stipulated, any fixed assortment in the deliveries of goods of various dimensions and patterns, and in such cases the Buyers shall take delivery of and pay as herein agreed for all bales (not exceeding the contract quantity) from time to time ready for delivery regardless of assortment.

3. The Buyers agree to accept at the price herein fixed an assortment of bales to the extent of 10 per cent. more or less than the contract quantity, but as regards such limit the Buyers shall not be obliged to take up more than 5 bales more or less of each sort, including any loose pieces of each sort.

4. In the case of goods sold at a fixed rate per pound the buyers shall not raise any objection or claim compensation for short weight so long as the average weight per bale in each lot delivered does not vary from the invoice weight by more than 2 per cent. The Company does not guarantee the weight of any goods sold by the piece.

5. The Buyers shall not be entitled to any allowance or compensation for any deficiency in the width of Bleached and/or Calendered goods when such deficiency does not exceed one inch.

6. In the case of a sale of ready goods, payment therefor shall be made and delivery thereof taken by the Buyers within eight days of sale.

7. In the case of a sale of goods for future delivery, the Buyers shall on the last day of each English Calendar month take delivery and pay for in cash against delivery of as many bales as shall have been made ready during that month and either at the Mill premises or at the godowns of the Company as the Company may direct.

8. The Company shall not be under any obligation to notify the Buyers of the number of bales ready for delivery at the end of each English Calendar month, but it shall be the duty of the Buyers to ascertain the number of bales ready for delivery from time to time and to pay for and take delivery of the bales accordingly ; if the Company shall notify the Buyers of the number of bales ready for delivery at any time, such notification shall be deemed to have been given as a matter of favour only and without any obligation or undertaking on the part of the Company to give notice in future.

9. In the event of the Buyers requesting the Company to despatch the goods either by rail, road or sea, and the Company acceding to such request, the goods shall be at the risk in all respects of the Buyers, from the time they leave the Mill premises or godowns of the Company, as the case may be, including the risk of delay in delivery due to the non-booking of the goods by the Railway or Shipping Company for which the Company takes no responsibility.

10. Where goods are to be delivered in lots or by instalments, this contract shall be deemed and construed as a separate contract in respect of each lot or instalment, and the rights and liabilities of the Company and the Buyers respectively shall be the same as though a separate contract had been made in respect of each lot or instalment.

11. All goods of which delivery shall not be taken by the Buyers in accordance with the terms of this contract, shall as from the date on which delivery thereof ought to have been taken be deemed to have been appropriated to this contract and the Buyers shall be deemed to have assented to such appropriation without any further consent on their part than is evidenced by their being parties to and signing this contract. From the date of such appropriation the said goods shall be held by the Company for the account of the Buyers and at their sole risk

as regards loss, damage, deterioration or otherwise and the price of the goods *plus* all charges shall carry interest in favour of the Company from due date at the rate of 9 per cent. per annum and the Company shall be entitled at its sole discretion and without any previous notice to the Buyers to sell the said goods on account and at the risk of the Buyers either by public auction and/or private sale and either together or in lots and at such time or times and on such terms and conditions as the Company may think fit. If the net sale proceeds of the goods shall be less than the amount due to the Company for the price of the goods *plus* interest and all charges, the Buyers shall pay the deficiency to the Company on demand.

12. The Company shall have a general lien on all goods of the Buyers for the time being in the possession of the Company (including goods already paid for but of which delivery may not have been taken by the Buyers) for the total amount due to the Company for the time being under this contract and also for any amount due to the Company under any other contract with the Buyers either alone or jointly with another or others.

13. In respect of all goods of which delivery shall not be taken by the Buyers on the due date the Buyers agree to pay to the Company on demand annas 8 per bale per month or any part of a month for godown rent and annas 4 per bale per month or any part of a month for insurance calculated from the due date for taking delivery thereof to the date on which actual delivery shall be taken by the Buyers.

14. If any goods while in the possession of the Company shall be destroyed and/or damaged from any cause whatsoever after the due date for delivery thereof to the Buyers any sum recovered from the insurance of such goods against such destruction and/or damage may be applied by the Company in satisfaction in whole or in part as the case may be of the price of the said goods *plus* interest and all charges, and if the sum so recovered shall be less than the price of the said goods *plus* interest at 9 per cent. and all charges the Buyers shall pay the deficiency to the Company on demand and on the other hand if the sum so recovered shall be greater than the price of the said goods *plus* interest at 9 per cent. and all charges, the Sellers shall pay the excess so recovered to the Buyers on demand.

15. If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time, or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lock-out or other disorganisation of labour or transport, breakdown of machinery, or any other inevitable or unforeseen event of any kind whatsoever directly or indirectly interfering with the working or the full working of the mills, the Buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other of the events or circumstances before mentioned, PROVIDED ALWAYS that should the inability to delivery be continuous during a period of three consecutive English Calendar months then the Buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured.

16. If for any other reasons than those mentioned in the last preceding clause any portion of the contract goods is not ready for delivery by the specified time, it shall be lawful for the Buyers at their option either to cancel the contract in so far as it relates to the balance of the goods not then ready for delivery, or to extend the time of delivery for such period as the Company may reasonably require, not exceeding one month, PROVIDED ALWAYS that if the Buyers shall elect to cancel the contract it shall be incumbent upon them to give to the Company within seven days after the due date for delivery of the goods not then ready notice in writing of their intention to cancel, and in default of such notice within the time aforesaid the Buyers shall be precluded from cancelling the contract and the time for delivery shall be deemed to have been extended for such period as the Company may reasonably require, not exceeding one month, to make ready for delivery the balance of the goods then undelivered.

T

17. In any of the cases provided for in the last two preceding clauses the Buyer shall not be entitled to make any claim for damages, allowance, compensation or otherwise in respect of such non-delivery or late delivery and shall pay for the goods delivered a price which shall bear the same proportion to the total price of all the goods as the goods delivered bears toall the goods agreed to be delivered, and in the event of the time for delivery being, or being deemed to have been extended, all the provisions of this contract shall apply equally to the extended time as to the time originally specified, including therein the remedies reserved to the Company for failure on the part of the Buyers to pay for and take delivery of the goods when ready within the extended period and including the liability of the Buyers for interest.

18. The Buyers shall not be entitled to make any claim for an allowance or otherwise in regard to the condition of the goods when once the goods have left the mill premises or the godowns (as the case may be) of the Company.

19. The Buyers shall not be entitled to make any claim for an allowance or otherwise on the ground that the goods delivered are not in accordance with the contract unless notice in writing of their intention to make such claim shall have been given to the Company within one calendar month after the date of actual delivery of the goods to the Buyers or to a carrier or other agent on behalf of the Buyers. In default of any such notice the goods delivered shall be deemed to be in all respects in accordance with the contract.

20. In the event of any goods the subject of this contract or any portion thereof being destroyed or so damaged by fire, water or other cause beyond the control of the Company as to render them unmerchantable while stored at the mills or godowns of the Company pending due date for delivery the contract in respect of such goods shall be deemed to have been cancelled by mutual consent and the Buyers shall have no claim whatsoever against the Company in respect of such goods, but if the price of such goods shall have been then paid the Buyers shall be entitled to a refund thereof.

21. All disputes and questions whatsoever which shall arise between the parties hereto out of or in connection with this agreement, or as to the construction or application thereof or the respective rights and obligations of the parties hereunder or as to any clause or thing herein contained, or any account or valuation to be made hereunder or as to any other matter in any way relating to these presents, shall be referred to arbitration in accordance with the rules of the Bombay Millowners' Association for the time being in force regulating arbitrations with respect to yarn and piece-goods.

22. Notwithstanding any such reference to arbitration as aforesaid the Buyers shall take delivery of the goods the subject of the reference and pay for the same as herein agreed, and unless the arbitration award is to the effect that the goods under dispute are " no tender " the Buyers shall be bound to accept the said goods on payment by the Company of the allowance (if any) awarded to the Buyers. If, however, the arbitration award is to the effect that the goods are " no tender" the Buyers shall be entitled to invoice back the said goods with any penalty the arbitrators may award.

APPENDIX A-3.

ARBITRATION RULES.

No. 50/22-*b* of 1924.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd January* 1924.

THE MEMBERS OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

In accordance with the terms of a resolution passed by the Managing Committee of the Association on the 21st January 1924, I enclose herewith copies of a report, a recommendation, and draft Arbitration Rules framed by the Contracts Sub-Committee.

I am directed to request you to indicate on the subjoined slip whether you are prepared to adopt the Arbitration Rules in their present or in a future modified form. It is also desirable that any suggestions for modifications in the Rules, which you may wish to make should be indicated in your reply.—I am, etc.,

T. MALONEY,
Asstt. Secretary.

.....

(*Returnable Slip.*)

Name of Mill :—

Dated.....

THE SECRETARY,

BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

With reference to your Circular No. 50/22-*b*, dated the 22nd January 1924, with enclosures, please note that we $\frac{\text{are}\ *}{\text{are not}}$ willing to adopt the Arbitration Rules framed by the Contracts Sub-Committee of the Bombay Millowners' Association.

Yours faithfully,

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th December* 1923.

ARBITRATION RULES.

A report by the Contracts Sub-Committee.

THE COMMITTEE,

GENTLEMEN,

We were appointed in April last to consider the possibilities of framing a standard Contract for the use of members of the Association in connection with the sale of yarn and piece-goods.

2. In October last a copy of the Contract framed by us, and amended by the Association's lawyers, was submitted to you for consideration and suggestions. This Contract made provision for the conduct of arbitrations by the Association ; and the general consensus of opinion was that, whether the proposed standard Contract was adopted or not, the Association should frame rules for arbitration.

3. After consideration of the special needs of the Indian yarn and piece-goods trade, the provisions of the Indian Arbitration Laws, and the arbitration rules of other bodies, we have devised a complete set of rules and forms which we consider suitable.

It will be noted that in the first instance the appointment of Arbitrators would be by the parties themselves, but in the case of their failing to agree in their award, the appointment of an Umpire would be made by the Association.

Special provision is also made whereby if one party refuses to appoint an Arbitrator after due notice, the Arbitrator appointed by the other party shall be entitled to make an award.

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* Strike out the words which do not apply.

4. We attach to the Arbitration Rules submitted with this report, a recommendation which we consider should be sent to all members of the Association if the Arbitration Rules are adopted.—Yours faithfully,

(*Sd.*) S. D. SAKLATWALA.
,, MUNMOHANDAS RAMJI.
,, H. P. MODY.
,, A. GEDDIS.
,, FRED. STONES.
} *Members of the Sub-Committee.*

PROPOSED RECOMMENDATION TO ALL MEMBERS OF THE ASSOCIATION.

The insertion of a clause is recommended in all piece-goods and yarn contracts made by the members of the Association with dealers to the effect that, in the event of any dispute, the parties to the contract agree to submit such dispute to arbitration in accordance with the Arbitration Rules of the Bombay Millowners' Association; and further agree to abide by the decision of the Arbitrators or the Umpire appointed in accordance with the terms of the Association's Rules for Arbitration.

BOMBAY MILLOWNERS' ASSOCIATION.

Rules for Arbitrations on Piece-goods and Yarn.

WHEREAS it has been represented to the Bombay Millowners' Association, hereinafter called the Association, that it is desirable that disputes and differences between members and merchants should be more speedily and economically settled, and whereas it is considered desirable that judgments should be framed by competent practical authorities on Indian piece-goods and yarns, the following Arbitration Rules have been framed as a means to these ends :—

Panel of Arbitrators.

Rule. 1—There shall be appointed triennially by the Committee of the Association a panel of Arbitrators consisting of thirty members. Fifteen Arbitrators shall be selected from amongst the representatives of members of the Association, and the remaining fifteen Arbitrators shall be selected by the Committee of the Association from amongst the dealers in piece-goods and yarn.

Panel of Umpires.

Rule 2.—From amongst the panel of Arbitrators elected in accordance with Rule 1, the Committee of the Association shall elect triennially six persons, who shall be eligible to act as Umpires in any disputes submitted to the Association or arbitration. Three of the Umpires so elected shall be chosen from the representatives of the Millowners and the other three Umpires from the representatives of the dealers.

Secretary.

The Secretary or Acting Secretary for the time being of the Association shall be, and is hereby appointed to act as Secretary in all arbitrations conducted by the Association in accordance with these rules.

He shall also keep a record in the form, from time to time prescribed by the Committee of the Association, of all arbitrations conducted by the Association, receive all fees in connection therewith and keep the necessary books of account, and shall diligently perform all other duties prescribed by, or necessary under these rules.

Appointment of Arbitrators.

Rule 3.—In all cases in which any dispute has arisen in relation to a piece-goods or yarn contract which provides for a decision thereon by the Association, or in relation to any piece-goods or yarn contract in respect of which the parties thereto have subsequently agreed in writing to submit to such a decision, each party to the dispute shall appoint an Arbitrator to act on his behalf. The Arbitrators so appointed shall in all cases be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Rule 4.—The appointment of Arbitrators in accordance with Rule 3 shall be made in writing addressed to the Secretary upon Form I prescribed by the Association, and shall be signed by both parties to the dispute or persons duly authorised to sign on their behalf.

Appointment of Arbitrator by one party.

Rule 5.—Where a dispute has arisen or differences exist with reference to a contract which provides for arbitration in accordance with these rules, then, notwithstanding anything in Rules 3 and 4, either party to the dispute may, by notification to the Secretary on Form II, appoint an Arbitrator to act on his behalf, such Arbitrator to be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Notification to other party.

Rule 6.—Upon receipt of a notification of the appointment of an Arbitrator by one party in accordance with Rule 5, the Secretary shall give written notice to the other party to the dispute of the appointment of an Arbitrator by the first party and shall call on the second party to appoint an Arbitrator.

Reference to sole Arbitrator, if second Arbitrator is not appointed after 15 days.

Rule 7.—Upon receipt of a written notice in accordance with Rule 6, the notified party shall within fifteen days appoint an Arbitrator, selected from the panel of Arbitrators, to act on his behalf. The appointment of an Arbitrator under this rule shall be made upon Form III and sent to the Secretary of the Association.

If, after due notice as aforesaid, the party fails to appoint an Arbitrator to act on his behalf, the dispute shall stand referred to the Arbitrator appointed by the other party under Rule 5 as sole Arbitrator, and any award which he may make shall be final and binding upon both parties.

Rule 8.—If for any reason the Arbitrators fail to agree they shall within one month of first entering upon the reference, or within such extended time as is permitted by Rule 18 or Rule 20, submit to the Secretary in Form IV an application for the appointment of an Umpire to act on their behalf.

Rule 9.—The Secretary upon receipt of an application in accordance with Rule 8, and upon Form IV, shall within seven days nominate an Umpire, from the panel of Umpires appointed in accordance with Rule 2, to adjudicate in the dispute. The appointment of an Umpire shall be recorded on Form V.

Rule 10.—An Umpire nominated in accordance with Rule 9 within seven days of such notification shall intimate to the Secretary whether he is willing to act.

Rule 11.—If an Umpire notifies the Secretary that he is unwilling to act in a particular dispute, the Secretary shall be empowered to appoint another Umpire.

Arbitrators to be disinterested.

Rule 12.—In selecting Arbitrators the parties to the dispute shall ensure that no person is selected or shall adjudicate in any dispute in which he or his employers are interested, and that not more than one person from the same firm shall be appointed as an Arbitrator.

Death of an Arbitrator or Umpire.

Rule 13.—If an Arbitrator or Umpire dies or for any reason becomes incapable of acting, a new Arbitrator or Umpire shall forthwith be appointed.

Submission.

Rule 14.—The Arbitrators shall appoint a time and place for hearing of the reference and within seven days of the notice in that behalf the parties to the dispute shall prepare and submit written statements of their respective cases.

Submission by one party.

Rule 15.—If after a notice in accordance with Rule 14 a party to a dispute fails to submit a statement the Arbitrators may without further notice proceed with the adjudication of the dispute at the time and on the date fixed for the hearing on the basis of the statement submitted by the other party.

Submission available for inspection by other party.

Rule 16.—If separate statements are put forward by each party, the Arbitrators may at their discretion cause a copy of each statement, with or without accompanying enclosures or extracts therefrom, to be submitted to the opposing party for information and remark if desired.

Rule 17.—The Arbitrators may, at their discretion, extend the time for the submission of a written statement but shall not be bound to receive or consider any written statement of either party, tendered after the expiration of the original or the extended time as the case may be.

Power to call for extra or verbal evidence.

Rule 18.—The Arbitrators or the Umpire shall have general authority to require from either or both of the parties to the dispute such further verbal or written statements, explanations, and other information, evidence and materials as they or he may consider necessary for the adjudication of the dispute and may, in such instances, by endorsement on the reference paper, extend the time for making an award by a period not exceeding one English calendar month.

Hearing in absence of one party.

Rule 19.—The Arbitrators or the Umpire may proceed with the reference in the absence of any party who shall after due notice refuse or neglect to attend without having satisfied the Arbitrators or the Umpire, as the case may be, that good and sufficient reason exists for such neglect or refusal.

Sample for inspection.

Rule 20.—At the time appointed for the reference the parties shall have ready at the rooms of the Association or elsewhere as directed the sale samples duly attested, and if required sample packages or complete bales. Samples, packages or bales so sent will be at the sender's risk and must be accompanied by a peon in charge and by a cooper to open the packages.

Advice of counsel.

Rule 21.—The Arbitrators or the Umpire, as the case may be, may, with the consent of both parties, before making a final award, and at the expense of the parties to the dispute, consult and adopt the advice of solicitors or counsel on any question of law, evidence, practice or procedure arising in the course of the reference. In such instances the time for making an award may be extended by a period not exceeding one English calendar month.

Award to be made in certain time.

Rule 22.—When a dispute stands referred to two Arbitrators they shall make their award in writing in Form VI, within one month of first entering upon the reference, or within the extended period allowed by them under Rule 18 or Rule 20.

Award of sole Arbitrator.

Rule 23.—When a dispute stands referred to a sole Arbitrator he shall make his award in writing on Form VII, within one month of first entering upon the reference, or within the extended period allowed by him under Rule 18 and Rule 20.

Umpire's award.

Rule 24.—When a dispute stands referred to an Umpire he shall make his award in writing on Form VIII within fourteen days of entering upon the reference or within the extended time allowed under Rule 18 or Rule 20.

Award to bear appropriate stamps.

Rule 25.—The award in Forms VI, VII or VIII bearing stamps to the value laid down under the provisions of the Stamp Duties Act for the time being in force, shall be lodged with the Secretary and shall state clearly the liability of each party in respect of the fees, charges and expenses in connection with the arbitration.

Copies of award to disputants.

Rule 26.—When completed a signed copy of the award shall be sent by the Secretary to each of the parties to the dispute, for compliance with the terms thereof.

Extent of award.

Rule 27.—The Arbitrators or the Umpire may by their or his award determine what they or he shall think fit to be done by either of the parties concerned, respecting the matters referred.

Award binding on all parties.

Rule 28.—The parties shall in all things abide by and obey the award which shall be binding on the parties and on their respective representatives, notwithstanding death or legal disability occurring to any party before or after the making of the award, and so that death or legal disability shall not operate as revocation of the submission.

Setting aside award.

Rule 29.—No objection shall be taken or be entertained to any application to file an award except and unless such objection is made upon the grounds laid down in Section 14 of the Indian Arbitration Act, 1899.

Further award.

Rule 30.—Whenever an award directs that a certain act or thing shall be done by one party to the reference and such party fails to comply with the award, the party in whose favour the award was made may make an application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Secretary on receipt of such application shall proceed to appoint Arbitrators or an Umpire in accordance with these rules who may or may not be the same person or persons who made the first award. The arbitration on the said application shall then proceed in accordance with these rules and the award thereon may be filed separately or together with the original award.

Immunity of Arbitrators.

Rule 31.—Neither party to a dispute which has been submitted to arbitration as provided in these rules shall bring or prosecute any suit or proceedings whatsoever against the Arbitrators, or the Umpire, or the Secretary for the time being of the Association, for or in respect of any suit or proceedings save for the enforcement of the award against the other party.

Application of Indian arbitration laws.

Rule 32.—The provisions of the Indian laws relating to arbitration in so far as they are not inconsistent with these rules, shall apply in the conduct of all arbitrations conducted by the Association.

Fees.

Rule 33.—In respect of any arbitration conducted in accordance with these rules fees shall be paid in accordance with the following Schedule :—

SCHEDULE.

Rs. 15 for each Arbitrator.

Rs. 30 for any Umpire appointed in accordance with Rules 8—11.

Rs. 10 as fees due to the Association for clerical duties in connection with the arbitration and filing of the award.

Recovery of fees.

Rule 34.—A bill showing the amount due in respect of fees, stamp duties, etc., due to the Arbitrators, the Umpire, and the Association, by each party to the dispute shall accompany any copy of the award sent in accordance with Rule 26, and shall be paid within seven days of the receipt thereof.

Rule 35.—In addition to the fees mentioned in Rule 33 the parties to the dispute shall pay as and when demanded by the Secretary, and as set out in the award, all other fees or charges incurred during the arbitration in accordance with Rule 20,

Rule 36.—All notices required by these rules to be given shall be in writing and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post as undelivered before the completion of the award in Forms VI, VII or VIII, and shall if sent by post be considered to have been given at the time at which the letter would in the ordinary course be delivered.

Notices.

BOMBAY MILLOWNERS' ASSOCIATION.

FORM I.

Notification of the appointment of Arbitrators.

In the matter of the Rules for Arbitration for Piece-goods and Yarn of the Bombay Millowners' Association and the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules:

WHEREAS by $\frac{\text{a contract}}{\text{an agreement}}$ between.....
and..... .....dated.....
it has been provided that any differences or dispute arising thereunder shall be referred to arbitration of the nature prescribed under the Rules of the Bombay Millowners' Association; AND WHEREAS such differences have arisen and are still subsisting and are to be referred to arbitration as provided for in the said $\frac{\text{contract.}}{\text{agreement.}}$

Now, we, the undersigned, on behalf of the parties aforementioned and under the provisions of the Bombay Millowners' Association's Rules for Arbitration, do hereby refer all the said differences and disputes to the award of.....of .....and.....of.....and we hereby agree to comply with the said Association's rules relating to arbitration and agree that the award of such Arbitrators shall be final and binding upon both parties.

FURTHER, in the event of the two Arbitrators so appointed being unable to agree, we hereby agree that the award of any Umpire which the Bombay Millowners' Association through the Secretary, and in accordance with the Bombay Millowners' Association's rules, may appoint, shall be final and binding upon both parties.

	Annas 8	.....*Sellers.*
Dated.....	Stamp.	.....*Buyers.*

Accompaniment to Forms I, II and III.

BOMBAY MILLOWNERS' ASSOCIATION.

PARTICULARS OF CONTRACTS AND DISPUTE.

CONTRACT No.....: Dated.....

Goods covered by Contract.....

Basis of Sale:—

Delivery Particulars :—

Mark.	Nos.	Quantity.	Despatch particulars.

Buyer's complaint:—.....

....

.....

Seller's complaint or Remarks:—.....

....

.....

The Buyer or Seller, as the case may be, shall state precisely his points of complaint.

Statements such as " Goods not up to standard," " Goods not saleable," " Goods of inferior qiality," " Goods not equal to basis sample," etc., are not sufficient ; it must be stated precisely in what respect or respects the goods are not a fair tender.

BOMBAY MILLOWNERS' ASSOCIATION.

FORM II.

Notification of the appointment of an Arbitrator by one party.

In the matter of the Rules for Arbitration for Piece-goods and Yarns of the Bombay Millowners' Association and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

WHEREAS by $\frac{\text{a contract}}{\text{an agreement}}$ dated .....
between us, the undersigned..... .....
and....., it has been agreed that all differences arising thereunder shall be referred to arbitration in accordance with the Rules for Arbitration laid down by the Bombay Millowners' Association; AND WHEREAS such differences have arisen and are still subsisting; AND WHEREAS we, the undersigned, have given due notice to the other party of our desire to refer such differences to arbitration according to the terms of the said $\frac{\text{contract}}{\text{agreement.}}$

Now, we, the undersigned, hereby refer all such differences to arbitration in accordance with the Rules for Arbitration of the Bombay Millowners' Association ; and, in accordance with Rule 5 of the said Rules, hereby appoint.....of .....to act as Arbitrator in our behalf in the dispute aforementioned.

We hereby agree to comply with the said Association's Rules relating to arbitration and agree that the award of the arbitrator above named, acting as sole Arbitrator, shall be final and binding on both parties.

In the event of a second Arbitrator being appointed in accordance with Rule 7, we agree that the award of the two Arbitrators so appointed shall be final and binding upon both parties.

FURTHER, in the event of the two Arbitrators so appointed being unable to agree in their award, we hereby agree that the award of any Umpire which the Bombay Millowners' Association, through the Secretary, and in accordance with the Bombay Millowners' Association's Arbitration Rules, may appoint, shall be final and binding upon both parties.

Dated..... | Annas 8 Stamp. | .....*Sellers.*

.....*Buyers*

BOMBAY MILLOWNERS' ASSOCIATION.

FORM III.

Notification of the appointment of a second Arbitrator (under Rule 7).

In the matter of the Rules for Arbitration for Piece-goods and Yarns of the Bombay Millowners' Association and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

WHEREAS by $\frac{\text{a contract}}{\text{an agreement}}$ dated....., between us, the undersigned.....and..... it has been agreed that all differences arising thereunder shall be referred to arbitration in accordance with the Rules for arbitration laid down by the Bombay Millowners' Association; AND WHEREAS we have received a notification from the Secretary of the Bombay Millowners' Association, dated.....informing us that Messrs..... have appointed.....of..... to act as Arbitrator on their behalf :

NOW, we, the undersigned, in accordance with Rule 7 of the Bombay Millowners' Association's Rules relating to Arbitrations, hereby appoint.....of .....to act as Arbitrator on our behalf, and hereby refer all the said differences and disputes to the award of the two aforementioned Arbitrators, and hereby undertake to comply with the said Association's Rules relating to arbitrations and agree that the award of the said Arbitrators shall be final and binding upon both parties.

FURTHER, in the event of the two Arbitrators named above being unable to agree, we hereby agree that the award of any Umpire which the Bombay Millowners' Association, through the Secretary, and in accordance with the Bombay Millowners' Association's Arbitration Rules, may appoint, shall be final and binding upon both parties.

Dated ..... | Annas 8 Stamp. | .....

BOMBAY MILLOWNERS' ASSOCIATION.

FORM IV.

In the matter of the Rules for Arbitration for Piece-goods and Yarn of the Bombay Millowners' Association, and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

WHEREAS by a reference, dated ....., we, the undersigned.... .... of..... and .. ..of....., have been appointed to act as Arbitrators in a dispute between..... (Buyers) and.....(Sellers) ;

AND WHEREAS we have been unable to agree to our award ;

NOW, we hereby request the Secretary of the Bombay Millowners' Association, on behalf of the Committee of the Bombay Millowners' Association, and under the provisions of the Association's Rules for Arbitration, to appoint an Umpire for and on our behalf.

We enclose herewith all the evidence pertaining to the said reference.

(*Sd.*)..... .....

(*Sd.*)..... .....

Dated.....

BOMBAY MILLOWNERS' ASSOCIATION.

FORM V.

In the matter of the Rules for Arbitration for Piece-goods and Yarn of the Bombay Millowners' Association and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

WHEREAS, in pursuance of $\frac{\text{a contract}}{\text{an agreement}}$ in writing, dated..... ....between..... and..... the said parties have referred the matters in difference thereunder to two Arbitrators appointed in accordance with the Arbitration Rules of the Bombay Millowners' Association ;

AND WHEREAS the two Arbitrators appointed as aforesaid by name .... of..... and..... of..... having been unable to agree as to their award, have requested me, the undersigned ....., Secretary of the Bombay Millowners' Association, by reference, dated ....., and, subject to the conditions therein set forth, to appoint an Umpire :

NOW, I, the undersigned, Secretary of the Bombay Millowners' Association, on behalf of the Committee of the Bombay Millowners' Association, and under the provisions of the said Association's Rules for Arbitration, do hereby appoint..... of Bombay to act as Umpire in the said dispute.

..... .

Secretary,
Bombay Millowners' Association,

Dated Bombay,. .... 192 .

BOMBAY MILLOWNERS' ASSOCIATION.

FORM VI.

Arbitration Award by two Arbitrators.

In the matter of the Rules for Arbitration for Piece-goods and Yarn of the Bombay Millowners' Association, and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

In the matter of an arbitration between..... and..... :

WHEREAS, in pursuance of $\frac{\text{a contract}}{\text{an agreement}}$ in writing, dated....., the matters in difference are to be decided in accordance with the Arbitration Rules of the Bombay Millowners' Association ; AND WHEREAS by a reference, dated....., and subject to the conditions therein set forth, we, the undersigned..... and .....have been duly appointed, under the provisions of the said Association's Arbitration Rules, to arbitrate in the said dispute :

Now, we, the said.....and..... having carefully considered all the evidence laid before us, award as follows :—

.....

.....

.....

AND FURTHER award that the fees and other charges in connection with the arbitration shall be paid as under :—

.....

.....

Stamp.

(*Sd.*) .....

(*Sd.*) .....

Dated Bombay,.....

BOMBAY MILLOWNERS' ASSOCIATION.

FORM VII.

Arbitration Award by sole Arbitrator.

In the matter of the Rules for Arbitration for Piece-goods and Yarn of the Bombay Millowners' Association, and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules ;

In the matter of an arbitration between.....
and..... :

WHEREAS, in pursuance of a contract in writing, dated..... ....., the matters in difference thereunder are to be decided in accordance with the Arbitration Rules of the Bombay Millowners' Association; AND WHEREAS by a reference, dated..... ....., I, the undersigned....., have been duly appointed, under the provisions of the said Association's Arbitration Rules, to arbitrate in the said dispute;

Now, I, the said..... ....., having carefully considered all the evidence laid before me, award as follows :—

....

.....

.....

AND FURTHER award that the fees and other charges in connection with the arbitration shall be paid as under :—

.....

.....

.....

Stamp. (*Sd.*) .....

Dated Bombay,.....

BOMBAY MILLOWNERS' ASSOCIATION.

FORM VIII.

Umpire's Award.

In the matter of the Rules for Arbitration for Piece-goods and Yarns of the Bombay Millowners' Association and of the Indian Arbitration Laws in so far as they are not inconsistent with the aforementioned Rules :

In the matter of an arbitration between..... ....
and..... :

WHEREAS, in pursuance of $\frac{\text{a contract}}{\text{an agreement}}$ in writing, dated....., the matters in difference thereunder between the two parties above named have been referred to two Arbitrators appointed in accordance with the Arbitration Rules of the Bombay Millowners' Association under reference, dated..... ....., and subject to the conditions therein set forth ; AND WHEREAS the Arbitrators in question, namely..... .....of..... ....and..... ..... of..... ....., have requested the Secretary of the aforesaid Bombay Millowners' Association under reference, dated..... ....., to appoint an Umpire ; AND WHEREAS I, the undersigned, was duly appointed by the said authority to act as Umpire in the dispute in question;

Now, I, the said....., having carefully considered all the evidence pertaining to the said reference, award as follows :—

.....

.....

.....

AND FURTHER award that the fees and other charges in connection with the said arbitration shall be paid as under :—

.....

.....

Stamp. (*Sd.*).....

.....*Secretary.*

Dated Bombay,.....

APPENDIX B-1.

INDIAN FACTORIES ACT.

PROPOSED FURTHER AMENDMENT.

No. 741-5086-D.

GENERAL DEPARTMENT.

BOMBAY *the* 21*st June*, 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Indian Factories Act—Amendment of.*

SIR,

I am directed by the Governor in Council to forward herewith a copy of this Government Resolution No. 741, dated the 15th June 1923, regarding the necessity of further amending the Indian Factories Act, 1911, and to request that you will be so good as to favour Government with the views of your Association not later than the 25th July 1923 on the questions raised by the Government of India in their letter cited in the Government Resolution.—I have, etc.,

M. CHAUBAUL,

for *Deputy Secretary to the Government of Bombay*,

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution No. 741.

BOMBAY CASTLE, 15*th June* 1923.

Indian Factories Act. Amendment of—

Letter from the Government of India, Department of Industries and Labour, No. L.-1068, dated the 6th June 1923.

RESOLUTION.—Copies of the letter from the Government of India should be forwarded to the Honourable the Chief Justice and Judges of His Majesty's High Court of Judicature, Bombay, the Commissioner in Sind, the Commissioners of Divisions, the Director of Industries, the Director, Bombay Labour Office, the Remembrancer of Legal Affairs, the Mill-owners' Associations, Bombay and Ahmedabad, the Indian Merchants' Chamber, Bombay, the Bombay European Textile Association, the Chambers of Commerce, Bombay and Karachi, the Social Service League and the Kamgar Hitwardhak Sabha and they should be requested to favour Government with their remarks on any administrative difficulties that may have been experienced in the operation of the Indian Factories Act and specific suggestions to meet such difficulties. They should be requested to send their replies not later than the 25th of July next.—By order, etc.,

S. N. ZIMAN,

Deputy Secretary to Government

No. L-1068.

GOVERNMENT OF INDIA.

DEPARTMENT OF INDUSTRIES AND LABOUR.

LABOUR.

To

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Dated SIMLA, *the 6th June* 1923.

Subject :—*Amendment of the Indian Factories Act.*

SIR,

I am directed to address you on the subject of the administration of the Indian Factories Act, 1911. While the Government of India believe that the introduction of the reforms embodied in Act II of 1922 has been effected on the whole without embarrassment, they are aware that in some provinces administrative difficulties have been experienced in connection with certain minor details. Some verbal corrections, such as that relating to the definition of "week," in respect of which it was clear that the law did not correctly express the intention of the Legislature, have already been effected by the passing of Act IX of 1923. It is now for consideration whether any amendments of substance are required in the law.

2. Act II of 1922 will have been in operation for a complete year on the 1st of July next, and the Government of India would be obliged if they could be furnished, as soon as possible after that date, with brief notes upon any administrative difficulties that may have been experienced, together with specific suggestions for amendment of the Act, if in the opinion of the Local Government such difficulties cannot otherwise be met. Should the difficulties brought to light be numerous and important, the Government of India are provisionally

of opinion that it might be advisable, in the interests of expedition, to hold a conference of Factory Inspectors towards the end of the year with a view to decide the form which any amendments considered necessary should take. This, however, is a matter which can be left over for subsequent settlement.

3. I am, in this connection, to invite the particular attention of the Local Government to the question of rest intervals. The normal arrangement contemplated by the existing provision is that the operatives should have at least one interval of an hour during the day's work. It is possible under the provisions of Section 21 (1)(*a*) (*ii*), if the employees concerned so desire, to substitute for this hour two periods of half an hour each. The Government of India believe that the intention of the Select Committee on Act II of 1922, who were responsible for this provision, was that, where the employees consented to the arrangement, the two half-hour intervals could be distributed throughout the day in any manner that was found to be convenient, provided that no employee was required to work for more than five hours at a stretch. But the Government of India understand that a strict interpretation of the wording of the Act does not permit of this latitude, and that it is necessary, in order to comply with the provisions of the section, that the employees should have enjoyed intervals amounting to at least an hour in the aggregate before the seventh hour of work has commenced, *e.g.*, a system by which the employees worked for periods of three hours, four hours and three hours separated by two half-hour intervals would not comply with the requirements of the Act. It would therefore appear desirable that the Act should be amended in such a manner as to restore what the Government of India believe to have been the intention of the Legislature.

4. A more important question which arises in this connection concerns the actual length of the interval or intervals prescribed. The Government of India understand that the enforcement of the longer interval introduced by Act II of 1922 has been attended with difficulty in certain industries, and it is stated that in some factories the employees themselves have been opposed to its introduction. Where the workers live at some distance from their work and do not desire or are unable to obtain a meal in the middle of the day, the effect of the longer interval has been to reduce the hours of leisure which they can spend at their homes. On the other hand, it appears that in the great majority of factories the new provisions have been introduced without difficulty and have been welcomed by the workers. I am to say that the Government of India are reluctant to interfere with the law as it stands at present. They doubt whether it is possible for a worker to maintain sustained work for 10 hours daily without intervals of rest amounting to at least an hour. They believe that the longer interval is desirable in order to enable the worker to maintain his vigour, and that its enforcement should ultimately prove beneficial to the employer. There are grounds for believing that the absence of sustained work, characteristic of many factory employees in this country, has been due, in part at least, to the fact that the hours fixed did not in the past allow sufficient opportunity for the rest necessary to prevent fatigue. Moreover, the amendment of Section 21 of the Act was passed into law without opposition from any section of the general community or in either Chamber of the Legislature, and the Government of India consider that very strong reasons should be adduced before the Legislature is asked to modify provisions which it has so recently affirmed.

5. In consenting to reopen the question, however, the Government of India have been largely influenced by an additional consideration. They observe that, where objections have been raised to the introduction of the new provision, they have generally come from factories or industries in which the working day is comparatively short. It must be admitted that, where the daily hours of work do not exceed 8 or 8½, the need for so long an interval as an hour is not so great as in factories which work 10 hours a day. Further, the Government of India are anxious to encourage those employers who are considering the reduction of hours of work, and it is possible that if a concession in the matter of the interval of rest would lead to a further reduction of the hours of work, such a concession might be in the interests of all concerned. It has been suggested to the Government of India that a possible amendment would be to provide that, where men are worked not more than 8½ hours a day instead of 10 hours, which is the normal average length permitted by the Act, the interval of rest may be reduced to half an hour either by a specific provision to that effect in the Act

itself or by the grant of permissive power to the Local Government to effect the reduction. An additional provision might also, if considered necessary, be imposed to the effect that such a reduction should only be permitted by the Local Government at the request of the majority of the workers concerned.

6. Any such reduction should, in any case, in the opinion of the Government of India, apply only to adult male workers. The Indian Factories Act, 1891, provided that women working for 11 hours a day should have an interval or intervals aggregating at least 1½ hours, and that where the day was reduced, the intervals might be reduced proportionately. The Act of 1911 took a somewhat retrograde step in reducing the interval for women to half an hour, and the Act of 1922, while giving more protection, does not go so far as the Act of 1891. The Government of India are not prepared at the present time to reopen the question of the rest interval for women. They feel that, while in the case of men it might be argued that certain industries are not yet prepared for the enforcement of an hour's interval, such a consideration is not relevant to the application to female labour of a provision which is less stringent than the provision that was in force between 1892 and 1912.

7. Section 43A of the Act was designed to encourage Courts to utilize fines to provide compensation for injuries by accident to factory workers. The Workmen's Compensation Act, 1923, which has now been passed makes special provision for compensation to factory workers employed in factories which come under the definition in Section 3 (*a*) of the Act. So far, therefore, as workers in these factories are concerned, it would appear to be undesirable that Courts should use the powers conferred by Section 43A after the Workmen's Compensation Act has come into effect. The Government of India would be glad to know whether in the opinion of the Local Governments the section should be amended and retained for the benefit of workers employed in factories notified under Section 3 (*b*) of the Act, or whether, in view of the provisions of Section 545 of the Criminal Procedure Code, it should be repealed.

8. I am to request that a reply may be sent to this letter not later than the 1st of October 1923.—I have, etc.,

A. H. LEY,
Secretary to the Government of India.

No. 843-89C. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 24*th July* 1923

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
GENERAL DEPARTMENT.

SIR,

I have the honour, by direction of my Committee, to acknowledge receipt of your letter, No. 741-5086-D., and accompaniments, on the subject of the proposals to amend the Factory Act in certain directions if considered advisable, and to submit hereunder the considered criticisms of my Committee.

In the Government of India letter, No. L-1068, dated the 6th June 1923, which forms an accompaniment to the letter from the Government of Bombay, a suggestion is made for the amendment of Section 21 (1) (*a*) (*ii*), which concerns the substitution of two half-hour rest intervals instead of one interval of an hour where the employees desire such an arrangement.

If as is pointed out the intention of the Legislature has been frustrated owing to the wording of this particular clause, my Committee are of the opinion that Section 21 (1) (*a*) (*ii*) might be amended, the necessary care being taken to ensure that the rest intervals occur at suitable intervals during the working day, preferably about mid-day, and that the work-people desire the change.

The possibility of inserting a rest interval at the end of a day must be avoided. My Committee think that the full hour's rest should occur before the eighth hour's work.

My Committee are also of the opinion that Section 21 (1) (*a*) (*ii*) should be amended in another direction.

In its present form it would appear that if a majority of workers in any particular factory or workshop desired to introduce a two-break system such system could be introduced without the concurrence of the employer.

It is thought that the wording should be amended so as to make the concurrence of the employer essential before the provisions of Section 21 (1) (*a*) (*ii*) are enforced.

A strict interpretation of the present wording of the section would make it incumbent on the part of the Factory Inspection Department to accede to the request of a majority of operatives if a two-break system was desired by them even against the wishes of employers, thus taking away one of the primary rights of employers to regulate conditions so as to ensure the greatest efficiency of production.

My Committee consider the proposal to reduce the rest interval in the case of adult male workers in factories and workshops working not more than 8½ hours per day as most undesirable and fail to follow the reasoning which leads the Government of India to think that permission to shorten the rest interval to half an hour would cause employers to reduce the length of the working day since the continuity of a process in 99% of cases is destroyed whether the rest interval consists of half an hour or one hour.

It is thought that the reduction of the rest interval in the manner suggested would be more likely to increase the practice of double shift working which, in the opinion of this Association, would be most undesirable at the present time in Bombay owing to the lack of housing accommodation in the mill districts for the great increase of population which would necessarily ensue.

As far as cotton mills in the Bombay Presidency are concerned the limitation of the suggested reduction to adult male workers would make the proposed "concession" practically useless since almost all departments employ a percentage of females and young persons.

The additional provision suggested at the termination of paragraph 5 that the reduction should only be permitted by the Local Government at the request of the majority of the workers concerned, is considered to be an impracticable suggestion, owing to the lack of education and organisation among Indian labourers and the consequent difficulty of obtaining a representative opinion from them.

My Committee are of the opinion that Section 43A of the present Act should be repealed in view of the provisions of the Workmen's Compensation Act which will shortly come into force, rather than that it should be amended and retained for the benefit of workers in factories, notified under Section 3 (*b*) of the Factory Act.

With reference to the necessity of amending the Act in other directions in the light of the experience gained during the first year of its operation, it is thought that Section 30 in its present form is too dogmatic for effective practical application without causing serious inconvenience and may, when strictly enforced, lead to evasions of the Act in certain circumstances.

In this connection my Committee desire to refer to the particular difficulties which have arisen in respect of this Association's application for the exemption of the continuous processes of Dyeing, Bleaching and Cloth Printing from the provisions of Sections 21, 27 and 28.

In a letter, No. 387-89 B., dated the 1st May 1923, addressed to the Director of Industries, the Association asked for exemption indicated in the preceding paragraph on the

grounds that the work in these departments was of the nature of complementary processes and required to be carried on continuously for technical reasons. The complementary nature of the processes was disputed by the Director and thus the very necessary exemption from Sections 27 and 28 was automatically ruled out, since according to Section 30 the Local Government is only empowered to give exemption from Sections 21 and 22 for work coming under the classification given in Section 30 (1) (*c*).

It should be noted that mills did not in this instance apply for exemption from Section 22—weekly rest day, which could have been given under the Act,—but for the more necessary exemptions from Sections 27 and 28, which may be considered as of less than equivalent importance in so far as the principle of the Act is concerned.

The reasons for claiming the exemptions asked for was fully explained in the correspondence with the Director of Industries, but for convenience are re-stated below :—

Bleaching.—After boiling in the kier the bleaching of cloth becomes a continuous process and a stoppage in any of the operations, *i.e.*, washing, chemicing or souring means a stoppage of the whole process.

If bound down to fixed hours in this department an unforeseen breakdown would in many instances cause the whole of the cloth in process to be spoilt, unless the Act were contravened.

Allowances are made by mills to some extent at the present time to overcome this inherent difficulty by making the ordinary working day one of 9 hours but in cases of necessity bleaching plants are, and have to be, worked longer, and the necessity of this has hitherto been recognised by the Inspection Department.

Men only are employed in the Bleaching Department. Conditions of work are good and it is not fatiguing for the operatives to work two or three hours overtime when necessary.

Dyeing.—It would be a very difficult, if not an impossible task to run a dye house with satisfactory results if bound down to a ten-hour day or a sixty-hour week.

In most cases the colours now in use demand a continuous process for their economical and satisfactory use, and in many instances an after-treatment with some chemical after dyeing is necessary for their development. Should this after-treatment not take place immediately after dyeing, satisfactory or even shades are impossible of attainment.

The necessity of permitting a longer working day in the case of unforeseen mechanical breakdown or dyeing and developing processes which take a long time will be obvious since cloth could not be left partially dyed or undeveloped.

As in the case of bleaching the usual hours now worked are less than for ordinary mill-hands ; conditions are good, the work is light and in cases of necessity one or two hours overtime can be worked without unduly fatiguing the operatives.

Cloth Printing.—The same remarks apply in the case of cloth printing as in dyeing.

If a vat dyeing process was completed at the usual stopping time, immediate washing would be absolutely essential or the whole of the cloth in process irretrievably spoiled.

This fact has been recognised by the Inspection Department in the case of a process finishing at 12 noon, the usual mid-day stopping time, by granting exemption from Section 21, but though a similar latitude is necessary at the close of the day's work the wording of Section 30 (1) (*c*) prevents the requisite overtime being worked.

This being the case there is a grave danger that the Act may be frequently contravened,

Similar difficulties are certain to be met with in other trades, and as the country becomes still more highly industrialised the necessity of altering this particular section of the Act will grow rather than diminish.

My Committee, therefore, consider that it would be advisable to allow Local Governments an option in granting exemptions for work which for technical reasons necessitates continuous production and suggest that Section 30 (1) (*c*) be amended to read :—

30 (1) (*c*). When it is proved to the satisfaction of the Local Government that :—

> "There is in any class of factories any work which necessitates continuous production for technical reasons, the Local Government may, subject to the control of the Governor-General in Council, by notification in the local Official *Gazette*, exempt on such conditions, if any, as it may impose, work of the nature described from the provisions of Sections 21, 22, 27 and 28 provided that if exemption is given from both Sections 27 and 28, no exemption shall be given from Section 22."

If as indicated in para 2 of the Government of India letter, a conference of Factory Inspectors towards the end of the year is considered advisable in view of the administrative difficulties experienced and the specific amendments suggested by Local Governments, it is suggested that such conference should be extended to include adequate representation of the industrial interests concerned.

Finally, my Committee are of the opinion that the main principles of the present Act should remain undisturbed for an extended period of years until labour is more efficient, better educated, better housed, more stable, better organised and more able to appreciate the privileges and opportunities it enjoys under the Act.

The danger of legislating in advance of public opinion and without due consideration for the differences between Eastern and Western industrial conditions should be borne in mind.

Factory Law in India compares favourably with the law in Europe prior to the war.

In some respects, namely, the regulation of hours of labour for men, this country probably has gone further than any other country in the world, and certainly no other country has gone so far in its efforts towards placing the recommendations of the Washington Convention upon the Statute Book. This has been possible, largely owing to the goodwill of employers, for there has been no agitation by workers to justify the tremendous strides made in recent years in the realm of industrial legislation.

Europe only attained working conditions equivalent to those now given in India, after a century of agitation and bitter struggle by the operatives themselves.

Japan, a signatory to the Washington Convention, is far behind India in the matter of Factory Legislation and even if and when the proposed new Factory Act for that country is enforced the hours of labour for adult males will not be regulated by law, women and children under sixteen years of age may still be employed for 11 hours per day, and only two holidays per month need be given.

At the present time most Japanese spinning and weaving mills work 22 hours per day in two shifts of eleven hours each, only 30 minutes are allowed for meals. Single shift mills work for 12 or more hours per day.

Wages of operatives are lower than in India, and labour quite as efficient, and it will be recognised that the advantages enjoyed by the Japanese employer gave him a very considerable advantage when competing against Indian-manufactured products.

Until Japan and China bring Factory Legislation more into line with Factory Legislation in India further advances towards Western conditions especially in the matter of hours of labour would, to a certain extent, be considered untimely and ill-advised.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX B-2.

INDIAN FACTORIES ACT.

EXEMPTIONS.

No. 387-89B. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 1*st May* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

Exemptions under the Factories Act.

I am directed to acknowledge receipt of your letters, F.I.-11810, dated the 9th December 1922, and your F.I.-568 of 18th January 1923.

In reply thereto my Committee direct me to state that they have most carefully considered the question of exemptions under the Factories Act of 1922 and have endeavoured to reduce, in every way possible, the number of exemptions to the absolute minimum necessary for satisfactory working of the mills. Though this attitude has been consistently and conscientiously taken at all times it will be noticed that some of the exemptions applied for cannot legally be given under the Act in its present form, and in order to legalise the exemptions applied for it will be necessary to press for some amendment of the Act and particularly of Section 30.

The views of my Committee are given below as to the classes of work which must be given exemption from the operation of Sections 21, 22, 27 and 28.

Each of the above-mentioned sections is dealt with separately and in addition to a statement of the class of work which it is necessary to exempt from the provisions of any section, detailed explanations are given showing the necessity for such exemption.

SECTION 21.—*Exemption from the provision of Section* 21 *of the Old Act as amended by Section* 12 *of the Amendment Act regarding compulsory recess.*

(1) All work, in mills and factories, in the boiler and power houses, or in the mechanic's shop, smithy or foundry or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes and pumps for fire, humidifying or boiler feed services.

(2) All work in connection with urgent repairs to buildings or machinery, belting or ropes, electric wires or cables.

(3) Cleaning of underground flues and drains in the mills as well as in the ginning and press factories.

(4) Continuous processes in dye and bleach works.

(5) Use of mechanical or electrical power for all work, in the mills as well as in the factories, in the boiler and power houses, or in the mechanic's shop, smithy or foundry or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes and pumps for fire, humidifying or boiler feed services or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices or any part of the mills or factories used exclusively as dwellings.

(6) Work by persons engaged in oiling, scouring, examining or repairing or in supervising or aiding in the oiling, examination or repair of any machinery.

The necessity for exemptions from the operation of Section 21 of each of the above may briefly be explained.

Classification (1) relates to all work falling under the province of the Factory Engineer and his staff and exemption is necessary because, during the recess interval, steam has to be kept up in the boiler, fire service pumps must continue to be worked, examined and repaired, if necessary, the engine has to be examined and cleaned and some of its parts lubricated or stored with oil or grease which cannot be done when running. The mechanic's and allied shops all have to work at times for repairs to engine parts, etc. It should be stated that the men employed in the classes of work enumerated under classification (1) generally get an hour's recess, or even more, but the nature of their occupation is such that they can only be relieved in rotation and the exact time at which each workman would have a recess would be difficult to define and it is therefore thought that they must be exempted from the operation of Section 21.

(2) *Urgent repairs to buildings, machinery, etc.*

Exemption from the operation of Section 21 is necessary in cases of urgent building repairs or sudden breakdowns of important machines, driving belts or ropes, electric wires or cables, when the loss of an hour in the midst of repair work would at times affect the whole or a large portion of the operatives.

(3) *Cleaning of underground flues and drains.*

These flues accumulate dirt, dust and fluff, the whole of the time the machines are running and it is necessary to clean them during stoppage intervals, if the room atmosphere is to be kept reasonably free from dust and impurities during working hours. This type of cleaning is, moreover, very necessary to prevent undue risk of fire.

(4) *Continuous processes in dyeing and bleaching.*

Machines must be run continuously in most dyeing and bleaching processes since materials cannot be left half steeped in the dyeing or bleaching liquors without damage or deterioration.

(5) *Use of electrical or mechanical power for lighting purposes, etc.*

The necessity of exemptions under this head will be obvious.

(6) *Oiling, scouring, examining or repairing of machinery.*

In many machines, *special* oiling and scouring, and minor repairs must be effected during recess hours. For example, the oiling of ring and mule spindle footsteps and bearings, the scouring of rollers, rebanding or ring spindles, must be done in the recess hours to minimise

the losses to the employer and the employee which would be entailed if such work were carried on in the working hours.

SECTION 22.—*Exemption of the following works from the provision of Section 22 of the Old Act as amended by Section 13 of the Amendment Act, regarding weekly holidays.*

(1) All work in the mills and factories, in the boiler and power houses or in the mechanic's shop, smithy or foundry, or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes and pumps for fire humidifying or boiler feed services.

(2) Work on urgent repairs to buildings or machinery, belting or ropes or electric wires or cables.

(3) Cleaning of boiler chimney and blow-room flues.

(4) Cleaning of other underground flues and drains in the mills.

(5) Cleaning of interior ceilings, beams and walls.

(6) Use of mechanical, or electrical power for all work in the mills as well as in the factories, in the boiler and power houses, or in the mechanic's shop, smithy or foundry, or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes, and pumps for fire, humidifying or boiler feed services, or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices or any part of mills or factories used exclusively as dwellings.

(7) Work by persons engaged in oiling, examining, scouring or repairing or in supervising or aiding in the oiling, examination, scouring or repair of any machinery.

Explanations :—(1) and (2) above have been fully explained in connection with Section 21 and similar remarks, speaking generally, would apply with even greater force for the exemption of these classes of work from the operation of Section 22 regarding weekly holidays

(3) *Cleaning of boiler, chimney and blow-room flues.*

This can be done on stop days only.

(4) Underground flues and drains can be cleaned thoroughly on stop days only.

(5) *Cleaning of interior ceilings, beams and walls.*

Such work can be safely and satisfactorily done on stop days only. It would obviously be extremely hazardous to do this kind of work, especially to clean the ceilings, while the machinery is running. If done during working hours, or while the mills are stopped for the periodical cleaning, the material in process in the machines below is dirtied and stained, and the machines themselves and the gearing become fouled with dirt and fly.

(6) and (7). The remarks under headings (1) and (2) apply in these cases as well.

It should be stated that all work mentioned under headings 1 to 7 must necessarily be carried out on holidays. The omission of exemption in any of these from the operation of Section 22 would inflict much needless hardship on employees and employers and would, in addition, interfere with the manufacturing processes of working days.

SECTIONS 27 AND 28.—*Exemption of the following works from the provision of Sections 27 and 28 of the Old Act as substituted by Section 17 of the Amendment Act, re. limitation of working hours per week and per day.*

(1) All work, in the mills and factories, in the boiler and power houses, or in the mechanic's shop, smithy or foundry, or in connection with the mill gearing, the electric driving or lighting apparatus, steam or water pipes or pumps for fire, humidifying or boiler feed services.

(2) Work in connection with urgent repairs to buildings or machinery, belting or ropes, or electric wires or cables.

(3) Cleaning of underground flues and drains in the mills as well as in ginning and press factories.

(4) Continuous processes in dye and bleach works.

(5) Use of mechanical or electrical power for all work, in the mills as well as in factories, in boiler and power houses, or in the mechanic's shop, smithy or foundry, or in connection with the mill gearing, electric driving or lighting apparatus, steam or water pipes, and pumps for fire, humidifying or boiler feed services, or for driving electric fans used in, or for the lighting of boiler and power houses, compound, offices, or any part of mills or factories used exclusively as dwellings.

Explanations:—Heads (1) to (3) need little explanation in view of the remarks already made in connection therewith under Sections 21 and 22.

(4) *Continuous processes in dye and bleach works.*

The work in the Dyeing and Bleaching Departments is in the nature of complementary processes and requires to be carried on continuously for technical reasons. Hence it is necessary to obtain exemption for such work from the provisions of Sections 27 and 28.

(5) The remarks under the heads (1) to (3) apply in this case as well.

After due consideration it was decided that no exemptions should be claimed for the processes of sizing, calendering or finishing, or for the Work of packing, baling, bundling and despatching.

It was fully recognised that in certain cases exemptions would be very advantageous, but since their absolute necessity under ordinary circumstances was in some instances doubtful, it was decided that exemptions should not be claimed.

Finally, it is the opinion of my Committee that it would be advisable to include in the Act, or the rules in connection therewith, a definition of ' Urgent Repairs' so as to avoid any differences of opinion between Millowners and Factory Inspectors and prevent inadvertent contravention of the Act.

The following definition is suggested :—

" Urgent Repairs means any work necessary to prevent a stoppage of a portion or the whole of the machinery of a mill."—I have, etc.,

T. MALONEY,

Asstt. Secretary.

No. F.I.-4300 of 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, 31*st May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Subject :—*Exemption under the Factories Act.*

Reference:—*Your letter No.* 387-89*B, dated* 1*st May* 1923.

I beg to acknowledge receipt of your letter quoted above and to say that the requests of your Committee have received full and very careful consideration. I regret that I am meantime unable to recommend to Government your Committee's proposals in their entirety but the most important of them have been accepted. For convenience of reference, a statement is appended to this letter, showing the requests made by your Committee and against them the recommendations which I am meantime making to Government.

2. I am, of course, prepared to consider further representations from your Committee and, whether I agree with them or not, to submit them for the consideration of the Local Government. But before discussing in detail the reasons for the decision in the case of each request made by your Committee, it seems desirable to explain briefly the broad lines on which the present recommendations to Government have been framed.

3. As far as possible, every concession is given which makes for the convenient working of the mills, but certain principles are laid down in the Factories Act and the duty has been entrusted to this Department of seeing that these are, as far as practicable, applied in practice. Thus, one of the important features of the Act is the provision for every worker of a weekly holiday. It is recognised that it is sometimes a necessity and very frequently a great convenience if certain classes of work can be carried out in the mills on Sundays when the majority of workers are enjoying the weekly holiday. But where the workers who are thus employed on the usual holiday can, without inconvenience, be given a holiday on some other day of the week, it is required by the Act that this should be done. Similarly, it may be practicable in some instances to give workers who are required to work during the usual daily rest period a different rest interval from the other employees in the mill. Generally speaking, therefore, when an exemption is granted which curtails the privileges of any class of workers, I am expected to examine whether the circumstances permit of reasonable compensation to these workers.

4. As far as possible, the provisions of Section 30 (1) (*a*) governing exemptions have been liberally interpreted and care has been taken not to suggest any changes which will embarrass the mills at the present time.

I. EXEMPTIONS FROM THE PROVISIONS OF SECTION 21 (REST PERIOD).

5. (1) Your Committee ask for exemption for a number of classes of work which are separately dealt with below.

Boiler and power houses.—This is one of a number of cases in which your Committee desire exemption from the provisions of Sections 21, 22, 27 and 28. It is obviously a very special case where a person is required to do without any rest interval whatever, do without the weekly holiday and be required to work more than 11 hours a day and sixty hours a week. In actual practice men in the boiler and power houses do get rest periods and enquiries show that with a little trouble definite rest periods can be arranged for workers in the boiler and

power houses. I therefore beg to request your Committee to reconsider this request and to bear in mind the provisions of Section 21 (1) (*a*) (*ii*). If an hour's period is impracticable employees will doubtless be glad to take two half-hours.

Special treatment will be given to drivers in power houses as explained later (paragraph 8).

Oilers who generally carry out oiling duties on the line shafts also, should get a rest period. There are usually several oilers and as their duties are interchangeable, intervals under either Section 21 (1) (*a*) (*i*) or Section 21 (1) (*a*) (*ii*) seem practicable.

Periods of rest in the boiler and power houses—or anywhere else—need not, of course, coincide with the mill's ordinary rest period.

Mechanics' shop, smithy and foundry.—Bearing in mind that the provisions of Section 21 do not apply to work on urgent repairs and that the men in the mechanics' shop, smithy and foundry need not all be given the same rest period as the majority of workers it seems unnecessary to exempt work in these shops from the provisions of Section 21.

Electric driving or lighting apparatus, steam or water pipes and pumps for fire, humidifying and ventilating service (ventilating service has been added to the list given by your Committee)—All these services must be maintained in efficient working order for the mills and the comfort of the operatives. This Department will, therefore, consider all work (except the actual driving of dynamos or pumps) in connection with these services as urgent repairs, so that under Section 30(3) nothing in Section 21 as well as Sections 22, 27 and 28 shall apply.

Boiler feed services.—If rest periods are arranged for firemen there is no need of exemption from Section 21 on this head.

Repairs on boiler feed services will be considered as urgent repairs (Section 30 (3)),

(2) *Urgent repairs.*—It is not necessary to give any formal exemption from Section 21 or any other section for work on urgent repairs. Such work is covered by the provisions of Section 30 (3) of the Act itself. The only practical difficulty in determining the application of Section 30 (3) depends on the meaning to be attached to the words " urgent repairs ". This is separately dealt with later in this letter (paragraph 8).

(3) *Cleaning of underground flues and drains.*—As this work is at present usually done either on stop days or during or after ordinary working hours in the week, it is considered that exemption from the provisions of Section 21 is not necessary.

(4) *Continuous processes in dye and bleach works.*—Under Section 30 (1) (*c*) these will be recommended for exemption from the provisions of Section 21 and *cloth printing* will be treated in a similar way.

(5) *Use of mechanical or electrical power in certain circumstances.*—I am not quite certain as to the exact scope of this request. It seems to be connected with the provisions of Section 31 of the 1911 Act which restricted the use of mechanical or electrical power. As this section is not included in the new Act, no exemption of the use of mechanical or electrical power in any circumstances is required, provided the persons employed in the driving or maintenance are worked according to the provisions of the Act and of exemption orders of the Local Government.

(6) *Work by persons engaged in oiling, scouring, examining, repairing or in supervising or aiding in the oiling, examination, or repair of any machinery.*—This request practically repeats the provision previously made in Schedule I-A (*d*) of the 1911 Act with the addition of scouring. In the explanation to clause (*d*) of Schedule I-A of the 1911 Act, it was laid down that periodical cleaning is not included in the terms " examining " or " repairing," so that even under the old Act, persons engaged in periodical cleaning were entitled to the rest inter-

val. Scouring is part of the periodical cleaning and is arranged in most mills accordingly. It is believed that the practice has crept in of scouring on the weekly holiday but this was illegal even under the 1911 Act. In any event, no case appears to have been made out for exempting scouring from the provisions of Section 21 which provides for the rest period.

The oilers should receive rest periods either under Section 21 (1) (*a*) (*i*) or 21 (1) (*a*) (*ii*). As already explained these rest periods need not coincide with the usual mill recess.

As regards examination or repair of machinery (apart from urgent repairs which are separately provided for), these are effected almost solely by either the jobber class or mechanics. Jobbers will be treated as persons holding positions of supervision and, under Section 29, the provisions of Section 21 will not apply to them. As regards the mechanics, if it is necessary that some of these should work at ordinary repairs during the mill recess, their own period of rest can be arranged at some other hour.

Your Committee make special reference to the *oiling of ring and mule spindle footsteps and bearings.* The information at my disposal is that this oiling is chiefly done on the weekly holiday by jobbers assisted by oilers. In some cases, it is done during the week and the machines are stopped for the purpose. In such cases, it is done systematically, a fixed number of machines being oiled each day or each stop day. In the circumstances in which this work has hitherto been done, it seems unnecessary now to allow exemption from Section 21.

Your Committee also refer specially to the *re-banding of ring spindles.* It is understood that at present this work is usually done in working hours and not in the recess. If there is any advantage in the men employed in rebanding working during the ordinary recess hour, there is no objection to this, provided they have a recess hour or recess periods of their own. It does not seem necessary that they should be deprived of their rest period altogether.

II. Exemption from the Provisions of Section 22 (Weekly Holiday).

6. (1) The ordinary *firemen* and attendants and *oilers* seem to have a fair claim to the weekly holiday. It is not necessary that the whole of them should get the same day off in the week and it is thought that with a little arrangement, every man should be able to obtain one day weekly without any ill effect on the working of the mill. In the same way, the staff in the mechanics' shop, the smithy and the foundry, who are employed in ordinary routine work, should have a weekly holiday. It is to be recollected that urgent repair work in the mechanics' shop, the smithy or the foundry, is covered by the provisions of Section 30 (3).

Repair work to mill gearing, electric driving or lighting or ventilating apparatus or to steam or water pipes or for pumps for fire or for humidifying or for boiler feed purposes, will be treated as urgent repairs by this Department, so that the provisions of Section 30 (3) will apply and no formal exemption by Government is necessary.

(2) *Urgent repairs,* as already explained, is covered by the provisions of Section 30 (3).

(3) *Cleaning of boiler, chimney and blow-room flues.*—It is understood that boiler and chimney flues are generally cleaned by outside contract labour, but where it is done by mill navghanis under the supervision of the boiler serang, the hands should receive the weekly holiday which need not be the same day as the mill is closed for ordinary working.

Blow-room flues.—After careful consideration of this request, I am recommending that in mills where this work is done on the weekly holiday the work should be exempted under Section 30 (1) (*b*) from the provisions of Section 22 and Section 27, subject to not more than one-half the staff being employed on consecutive holidays and to no person being employed on consecutive holidays and to the exemption from Section 27 being limited to six hours on the weekly holiday. The legality of this exemption is not free from doubt and may require subsequent reconsideration. Separate provision is made later (*see* remarks on Sections 27 and 28) for those mills which carry out this work during overtime in the week.

(4) *Cleaning of other underground flues and drains.*—As this work is performed by the labouring class, exemption from Section 22 seems unnecessary. The workers should receive some rest day during the course of the week.

(5) *Cleaning of interior ceilings, beams and walls.*—It is recognised that this work is best done on stop days, but those engaged on it should obtain another rest day during the course of the week.

(6) *Use of mechanical power.*—The remarks made on the corresponding request for exemption from Section 21 apply to this request also.

(7) *Oiling, scouring, examining or repairing or supervising or aiding any of these operations.*—Oilers should either have the usual stop day or a compensatory rest day.

Scouring is normally and should legally be done at the time of periodical cleaning.

Repairs.—The remarks made on the similar request with reference to Section 21 apply here. Examination and repairs are done by jobbers or mechanics. Jobbers are exempt under Section 29 and mechanics are exempt under Section 30 (3) when the repairs are urgent. For ordinary repairs, it seems unnecessary to deprive the mechanics of a weekly holiday (which need not be the usual stop day).

III. EXEMPTIONS FROM THE PROVISIONS OF SECTIONS 27 AND 28 (11-HOURS' DAY AND 60-HOURS' WEEK).

7. (1) Work in the boiler and power houses in the mechanics' shop, smithy and foundry will be treated as preparatory work and exempted under Section 30 (1) (*a*) from the provisions of Sections 27 and 28 subject to limits of twelve hours a day and 72 hours a week.

Repair work in connection with mill-gearing, electric driving, lighting or ventilating apparatus, or with steam or water pipes or pumps for fire, drinking water, humidifying or boiler feed purposes, will be treated by this Department as urgent repairs, so that the provisions of Section 30 (3) will apply.

(2) As already explained, all urgent repairs are covered by Section 30 (3).

(3) *Cleaning of underground flues and drains.*—As in the case of the exemption asked for from Section 22, the only exemption that appears necessary is for blow-room flues. For those mills who clean their blow-room flues during the week time, exemption will be allowed from Sections 27 and 28 up to a limit of three hours overtime weekly. This exemption extends to the whole staff and not to one-half only as in the case of those mills which clean their blow-room flues on the stop day.

(4) *Continuous processes in dye and bleach works.*—No exemption can legally be given for these processes from the provisions of Sections 27 and 28, nor do your Committee appear to have made out a case for amending the law in order to obtain the necessary powers.

Dyeing, bleaching and cloth printing are not complementary processes but separate processes.

Kiermen.—The position of kiermen has already been discussed. As the work is preparatory to bleaching, they will be recommended for exemption under Section 30 (1) (*a*) from the provisions of Sections 27 and 28 subject to limits of 12 hours a day and 72 hours a week. They will also be recommended for exemption under the provisions of Section 30 (1) (*c*) from the provisions of Section 21 subject to intervals for food and rest being given.

(5) *Use of mechanical or electrical power.*—The remarks made for similar exemption from Section 21 apply here also.

8. *Urgent repairs.*—I recognise that a definition of urgent repairs is very desirable, but it seems to require more consideration than I can arrange to give it now. The best plan seems to be to adopt a general definition on the lines suggested by your Committee and to add to it a list of inclusions and exceptions. This question will be taken up later, but meantime I enclose for the guidance of your Committee a list of repairs which will be accepted as urgent by this Department in determining the application of Section 30 (3). It is hoped that this will be of material assistance meantime to mills.

Power house drivers (steam or oil-engine drivers or motor drivers).—All work undertaken by drivers personally will be treated as "urgent repairs," subject to limitations shown in the schedule.

9. *Night firemen and pumpmen.*—There is some difficulty in dealing with night firemen and night pumpmen and it is desirable that their position under the Act should be made clear.

It is considered that the night fireman should not be exempted from Section 22 as his duties are very arduous at certain periods of the year when steam has to be passed into the departments for heating purposes before the mills begin working. It is thought that by suitable relief arrangements, he should enjoy the weekly holiday.

The fire pumpman can be exempted under Section 30 (1) (*b*) from Sections 22, 27 and 28 but his hours will be restricted to 72 hours a week, so that if he works seven days a week, his daily hours will be limited to $10\frac{2}{7}$ths. The concession may, therefore, not be of much use to the mills.

10. In order to regularise the position, Government will now be asked to notify the exemptions explained in this letter and summarised in the accompanying schedule. It is hoped that the exemptions accepted as necessary will meet the requirements of the mills and that in those cases where it has been considered necessary to apply the principles which have been accepted by the legislature, mill managers will be able to modify their labour arrangements so as to comply with the law.—I have, etc.,

H. F. KNIGHT,
Ag. Director of Industries.

SCHEDULE OF EXEMPTIONS.

Class of work.	Bombay Millowners' request exemption from Sections	Undersigned's proposals.
(1) All work in the boiler and power houses, mechanic shop, smithy or foundry	21, 22, 27, 28	(*a*) All work carried out personally by power house drivers (whether steam engine, oil engine or motor drivers) to be exempted from Section 21, Section 22, Section 27, Section 28 subject to (*a*) provision of intervals for rest and food ; (*b*) 6 hours' work on the stop day ; (*c*) 78 hours a week ; (*d*) 12 hours a day. (*b*) Oilers and firemen and attendants to be exempted from Section 27 and Section 28 (Section 30 (1) (*a*)), subject to limits of 72 hours a week and 12 a day. (*c*) Ordinary work in mechanic shop, smithy or foundry to be exempted from Section 27 and Section 28 subject to 72 hours a week and 12 a day (Section 30 (1) (*a*). (*d*) Under Section 30 (3) the provisions of Section 21, Section 22, Section 27, Section 28 do not apply to urgent repairs.
(2) All work in connection with mill gearing, electric driving, lighting, or ventilating apparatus, steam or water pipes and fire, humidifier or boiler pumps.	21, 22, 27, 28	The actual drivers to be treated as at (*a*) above. Other work to be treated as urgent repairs except work in the boiler feed (other than repair work) which should be exempted from Section 27 and Section 28 as for firemen.
(3) All work in connection with urgent repairs to buildings or machinery, belting or ropes, electric wires or cables.	21, 22, 27, 28	This work is covered by Section 30 (3) and no exemption is needed.
(4) Cleaning of underground flues and drains	21, 22, 27, 28	Exemption from Section 21 cannot be allowed. Blow-room flue cleaning to be allowed exemption from (1) Section 22 and Section 27 under Section 30 (1) (*b*) subject to a limit of 6 hours on the stop day and half blow-room staff to be engaged and no person to be employed on consecutive stop days or from (2) Section 27 and Section 28 under Section 30 (1) (*b*) subject to a limit of 3 hours overtime.

SCHEDULE OF EXEMPTIONS.—*Contd.*

Class of work.	Bombay Millowners' request exemption from Sections	Undersigned's proposals.
(5) Boiler and chimney flues	22	No exemption to be allowed for flues other than blow-room flues.
(6) Continuous processes in bleaching and dyeing works.	21, 27, 28	Exemption from Section 21 will be recommended under Section 30 (1) (*c*). No exemption can be allowed from Section 27 and Section 28.
(7) Use of mechanical power, etc.	21, 22, 27, 28	No exemption is necessary.
(8) Work on oiling, scouring, examination or repairing or aiding in same.	21, 22	No exemption will be recommended; oilers should receive a legal recess; scouring was not allowed exemption under 1911 Act. The other work is done mainly by jobbers who are proposed to be exempted under Section 29.
(9) Cleaning of interior ceilings, beams and walls	22	No exemption proposed.
(10) Kiermen (*vide* the Bombay Millowners' Association's letter No. 930-89, dated 15th November 1922).	21, 27, 28	Exemption from Section 21, under Section 30 (1) (*c*) and from Section 27 and Section 28 under Section 30 (1) (*a*) will be recommended subject to intervals for rest and food and a 12-hour day and 72-hour week limit.
(11) Night firemen		To be exempted under Section 30 (1) (*a*) and (*c*) from Sections 21, 27 and 28 subject to a maximum of 72 hours a week (weekly holiday to be given).
(12) Fire pumpmen		If required exemption under Section 30 (1) (*b*) will be given from Section 22, Section 27 and Sections 28 ubject to condition that the total weekly working hours do not exceed 72.

H. F. KNIGHT.

Ag. Director of Industries.

BOMBAY, 31*st May* 1923.

SCHEDULE OF WORK IN COTTON SPINNING AND WEAVING MILLS SPECIALLY CLASSED AS URGENT REPAIRS.

I. All work (except driving of dynamos and pumps) on—

(*a*) electric driving or lighting apparatus,

(*b*) steam or water pipes, { for drinking supply, fire, humidifying and ventilating service.

(*c*) pumps,

(*d*) mill gearing.

II. Repairs on boiler feed services.

III. All work carried out personally by steam, oil and gas engine drivers or motor drivers (subject to the limits shown in (1) (*a*) of the schedule).

H. F. KNIGHT,

BOMBAY, 31*st May* 1923. *Ag. Director of Industries.*

No. 670-89B. of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 27*th June* 1923.

THE DIRECTOR OF INDUSTRIES,

BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. F.I.-4300, dated the 31st May 1923, containing a list of the exemptions under the amended Factory Act which you are now prepared to recommend to Government.

My Committee have given very careful consideration to your letter and while prepared to agree to the recommendations as a whole, are unanimously of the opinion that in the processes of Dyeing, Bleaching and Cloth Printing exemption must be given from Sections 27 and 28 in addition to Section 21 as indicated in your letter.

This Association in their letter, No. 387-89B, dated the 1st May 1923, asked for exemption from the three sections indicated above on the grounds that the work in these departments was of the nature of complementary processes and required to be carried on continuously for technical reasons. In your reply you have disputed the complementary nature of the processes, and state that therefore exemption cannot legally be given from Sections 27 and 28.

Strictly speaking the operations of dyeing, bleaching and cloth printing are not perhaps complementary processes, but my Committee hold the view that this is a case where *a liberal interpretation of the wording of the Act* should be allowed in order to meet the necessities of the trade and prevent evasions of the Act.

A more perfect understanding of the necessity for exemptions will be apparent from the following explanations :—

Bleaching.—After boiling in the kier the bleaching of cloth becomes a continuous process and a stoppage in any of the operations, *i.e.*, washing, chemicing or souring means a stoppage of the whole process.

If bound down to fixed hours in this department an unforeseen breakdown would in many instances cause the whole of the cloth in process to be spoilt, unless the Act were contravened.

Allowances are made by mills to some extent at the present time to overcome this inherent difficulty by making the ordinary working day one of 9 hours, but in cases of necessity bleaching plants are, and have to be worked longer, and the necessity of this has hitherto been recognised by the Inspection Department.

Men only are employed in the Bleaching Department. Conditions of work are good and it is not fatiguing for the operatives to work two or three hours overtime when necessary.

Dyeing.—It would be a very difficult, if not an impossible task to run a dye house with satisfactory results if bound down to a ten-hour day or a sixty-hour week.

In most cases the colours now in use demand a continuous process for their economical and satisfactory use, and in many instances an after-treatment with some chemical after dyeing is necessary for their development. Should this after-treatment not take place immediately after dyeing, satisfactory or even shades are impossible of attainment.

The necessity of permitting a longer working day in the case of unforeseen mechanical breakdown or dyeing and developing processes which take a long time will be obvious since cloth could not be left partially dyed or undeveloped.

As in the case of bleaching the usual hours now worked are less than for ordinary mill-hands; conditions are good, the work is light and in cases of necessity one or two hours overtime can be worked without unduly fatiguing the operatives.

Cloth Printing.—The same remarks apply in the case of cloth printing as in dyeing.

It is hoped that with these further explanations of the necessities of the bleaching, dyeing and cloth printing processes the need for exemption from Sections 27 and 28 will be apparent and that the final recommendation to Government will make suitable provisions to meet the exigencies of the trade.

Another point which my Committee desire to bring forward is the case of oilers. Special exemptions from the provision of Section 21 maybe necessary in the event of a bearing running hot, when constant oiling and supervision is of course necessary. In such circumstances the work of the oiler might, it is suggested, be treated as " Urgent Repairs " without the necessity of notification to the Inspector.

Provided that the above-mentioned exemptions are added to the list suggested in your letter, my Committee are inclined to think that with slight modifications in the present working arrangements all cotton mills in Bombay should be able to work to the Act, but it should be understood that this view is put forward without prejudice to applications for further exemptions the expediency of which, at present unforeseen, may be found necessary when the Act is strictly enforced.

In certain instances, for example in the case of firemen, it is recognised that the provision of the weekly holiday may mean a slight increase in the number of workers, but my Committee agree that wherever possible a weekly rest day should be given to all workmen, and more especially if exemptions have been given from other sections of the Act.—I have, etc.

T. MALONEY,
Asstt. Secretary.

No. F.I.-5495 of 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, *the 29th June* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 670-89B. of 27th June 1923, asking that in the process of dyeing, bleaching and cloth printing, exemption should be given from Sections 27 and 28 of the Factory Act in addition to Section 21, I am compelled to observe that the Factory Act appears to afford no authority for such exemption. Under Section 30 (1) (*c*), exemption may be given from Sections 21 and 22 for work which necessitates continuous production for technical reasons, but not exemption from Sections 27 and 28 as you request. I do not think it can possibly be held that the work of dyeing, bleaching and cloth printing fall under Section 30 (1) (*a*) as being preparatory or complementary to the general work of a mill. It appears to me impracticable to provide such a general exemption as you request until and unless the Factory Act is again amended, and I do not see how it is possible to recommend to Government an exemption not provided for by law.

2. As regards particular cases apart from general exemption, it is always possible for the Local Government to give exemption under Section 30 (2) when there is an exceptional press of work in any factory and, should any members of the Association be desirous of such exemption, application should be made under Section 30 (2) which provides for the exemption from Sections 27 and 28.

3. With regard to the case of oilers employed, in the event of a bearing running hot, I do not think that any specific exemption is needed, as presumably no Factory Department would interfere with the necessary action taken on such an emergency.—I have, etc.,

H. F. KNIGHT,
Ag. Director of Industries.

No. 757-89B. of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 13*th July* 1923.

ALL MEMBERS OF THE

BOMBAY MILLOWNERS' ASSOCIATION (BOMBAY PRESIDENCY).

GENTLEMEN,

I am instructed to inform you that the temporary exemptions granted during the transition period will be granted no longer, but will be superseded by the legal exemptions under the Act as set forth in Government Notification, No. 3224 (*a*) to (*e*), dated 10th July 1923, and published in Part I of the *Bombay Government Gazette* of July 12th, 1923.

A copy of the Notification referred to above is given below for purposes of information :—

No. 3224 (*a*).—Under Sub-section (3) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt the work on urgent repairs performed by engine or power house drivers in cotton

spinning and weaving mills and by drivers on the lighting, ventilating or humidifying apparatus in such mills from the provisions of Sections 21, 22, 27 and 28 of the said Act, subject to the following conditions, namely :—

(*a*) that the prescribed intervals for food and rest shall be given to all persons employed on such work ;

(*b*) that no person shall be employed for more than six hours on the weekly holiday

(*c*) that no person shall be employed for more than 78 hours in any one week ;

(*d*) that no person shall be employed for more than twelve hours in any one day.

No. 3224 (*b*).—Under clause (*a*) of Sub-Section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt—

(*a*) the work performed by oilers, firemen and their attendants in cotton spinning and weaving mills ;

(*b*) the work in the mechanic shops, smithies or foundries of cotton spinning and weaving mills ;

from the provisions of Sections 27 and 28 of the said Act, subject to the condition that no person shall be employed for more than seventy-two hours in any one week or for more than twelve hours in any one day.

No. 3224 (*c*).—Under clause (*b*) of Sub-section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt—

(*a*) the work performed by fire pumpmen in cotton spinning and weaving mills from the provisions of Sections 22, 27 and 28 of the said Act subject to the condition that no fire pumpmen shall be employed for more than seventy-two hours in any one week ;

(*b*) the work involved in cleaning the blow-room flues in cotton spinning mills from the provisions of Sections 27 and 28 of the said Act subject to a limit of three hours overtime ; and the work involved in cleaning the blow-room flues in cotton spinning mills where, owing to difficulties in plant or to prevent danger to the operatives, it is either impossible or inadvisable to perform such work during the week, from the provisions of Sections 22 and 27 of the said Act subject to the following conditions, namely :—

(*a*) that not more than one-half the blow-room staff shall be employed ;

(*b*) that no person shall be employed for more than six hours on the weekly holiday ; and

(*c*) that no person shall be employed on consecutive holidays.

No. 3224 (*d*).—Under clauses (*a*) and (*c*) of Sub-section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt—

(1) the work performed by the kiermen in dyeing and bleaching works from the provisions of Sections 21, 27 and 28 of the said Act, subject to the following conditions, namely :—

(*a*) that no person shall be employed for more than seventy-two hours in any one week ;

(*b*) that no person shall be employed for more than twelve hours in any one day ;

(*c*) that the prescribed intervals for food and rest shall be given ;

(2) the work performed by night firemen in cotton spinning and weaving mills from the provisions of Sections 21, 27 and 28 subject tothe condition that no firemen shall be employed for more than seventy-two hours in any one week.

No. 3224 (*e*).—Under clause (*c*) of Sub-section (1) of Section 30 of the Indian Factories Act, 1911 (XII of 1911), as amended by Act II of 1922, the Governor in Council is pleased to exempt the continuous process work in cloth printing, bleaching and dyeing works from the provisions of Section 21 of the said Act.

For convenience in interpretation of the notification it may be explained that :—

Section 21 refers to the daily rest period.
„ 22 „ „ weekly holiday.
„ 27 „ „ 60-hours' week.
„ 28 „ „ 11-hour day.

The alterations in exemptions allowed will be apparent from the sub-joined tabular statement :—

Class of exempted work.	Exemptions allowed during transition period (now terminated).	Legal exemption to be allowed in future.	Remarks.
Work by supervising staff and clerks.	21, 22, 27 & 28	21, 22, 27 & 28	Exempted by Section 29 of the Act and rule 51 - 52. (*See* rules published in *Bombay Government Gazette* of 12*th* July 1923.
Work by supervising staff and clerks	21, 22, 27, 28	21, 22, 27, 28	Exempted by Section 29 of the Act and Rule 51-52 (*see* Rules published in *Bombay Government Gazette* of 12th July 1923). The persons deemed to hold position of supervision or management are :— All Factories :—Manager, Asstt. Manager, Departmental Heads and Assistants, Engineer and Certificated Assistants, Electrical Engineer, Head Storekeeper and Assistants, Boiler Serang, Technical Experts. Spinning and Weaving Mills :—Engineering Department : Foreman Mechanics. Card Room and Spinning Departments : Head Jobbers and Jobbers. Weaving Department : Head Jobbers, Jobbers, and Overseers. Dyeing, Bleaching, Calendering and Finishing Departments : Overseers.

Class of exempted work.	Exemptions allowed during transition period (now terminated.)	Legal Exemption to be allowed in future.	Remarks.
Watchmen ..	.. ..	.. ..	Watchmen *do not* come under the Act.
Work on Urgent Repairs by Engine or Power House, Drivers in Spinning and Weaving Mills, and by Drivers on the lighting, ventilating, or humidifying apparatus in such mills.	21, 22, 27, 28 ..	21, 22, 27, 28 ..	Subject to following conditions :— (*a*) that prescribed intervals for food and rest shall be given to all persons employed in such work ; (*b*) no person shall be employed for more than six hours on the weekly holiday ; (*c*) no person shall be employed for more than 78 hours in any one week ; (*d*) no person shall be employed for more than 12 hours in any one day. Work on urgent repairs by other persons than those mentioned in this list can be exempted from Sections 21, 22, 27 and 28, in accordance with Rule 79, which reads as follows :— Where under the provisions of Sub-section (3) of Section 30 any factory requires exemption from the provisions of any of Sections 21, 22, 27 and 28, the following conditions shall be observed :— (*a*) Unless the Inspector gives permission in writing for reporting otherwise than as laid down in this clause, the employment of persons on urgent repairs, the Manager— (1) shall send, within 24 hours of the commencement of work on urgent repairs, written notice to the Inspector describing briefly the nature of the repairs and the probable period of their duration; and (2) shall send weekly during the continuation of work on urgent repairs a statement giving the names of all persons who have worked for more than 60 hours in the preceding week, showing the total number of hours worked in each week by each person. (*b*) In all cases of urgent repairs in which the provisions of Section 27 are not observed, every person employed in a factory for more than 60 hours in any one week shall be paid in respect of the overtime at a rate which shall be at least 1½ times the rate at which he is normally paid.

Class of exempted work.	Exemptions allowed during transition period (now terminated.)	Legal Exemption to be allowed in future	Remarks.
Work in the Mechanics Shop, Smithy or Foundries of Cotton Spinning & Weaving Mills.	21, 22, 27, 28 ..	27 and 28 ..	Subject to the condition that no person shall be employed for more than 72 hours in any one week or more than 12 hours in any one day.
Oilers, Firemen, and their attendants in Cotton Spinning & Weaving Mills.	21, 22, 27, 28 ..	27 and 28 ..	Subject to same conditions as work in Mechanics Shop, etc.
Work involved in cleaning Blow-Room flues in Cotton Spinning Mills.	22, 27 ..	27 and 28 or 22 and 27.	Subject to a limit of 3 hours' overtime. Where owing to difficulties in plant or to prevent danger to the operatives it is either impossible or inadvisable to perform such work during the week and subject to the following conditions :— (*a*) That not more than half the blow-room staff shall be employed ; (*b*) no person shall be employed for more than 6 hours on the weekly holiday ; and (*c*) no peron shall be employ ed on consecutive holidays.
Work on cleaning of walls, ceilings or other portions of factory buildings, tanks, wells, humidifying or ventilating tunnels, line shaft alleys or galleries in Ginning Factories.	22, 27 ..	*Nil*	.. .. ..
Work performed by Fire Pumpmen in Cotton Spinning & Weaving Mills.	21, 22, 27, 28 ..	22, 27, 28 ..	Subject to condition that no fire pumpmen shall be employed for more than 72 hours in any one week.
Night Firemen in Cotton Spinning Weaving Mills.	21, 22, 27, 28 ..	21, 27, 28 ..	Subject to condition that no fireman shall be employed for more than 72 hours in any one week.
Work on process of packing, bundling or baling of finished articles or receiving and despatching of goods.	22, 27 ..	*Nil*	Attention is called to Section 30 (2) for cases when an exceptional press of work has to be dealt with
Sizing processes ..	21	*Nil*	..
Calendering and Finishing.	21, 27 28 ..	*Nil*	..

Class of exempted work.	Exemptions allowed during transition period (now terminated.)	Legal Exemption to be allowed in future	Remarks.
Kiermen in Dyeing and Bleaching Works.	21, 27, 28 ..	21, 28, 28 ..	Subject to conditions: (*a*) that no person shall be employed for more than 72 hours in any one week; (*b*) no person shall be employed for more than 12 hours in any one day ; (*c*) the prescribed interval for rest and food being given.
Continuous process work in Dyeing, Bleaching & Cloth Printing.	21, 27, 28 ..	21	It should be noted that the exemption does not apply to all workmen in the Dyeing, Bleaching, and Cloth Printing Departments but, only to those engaged in continuous processes.

The foregoing table should be read in conjunction with the tabular list of exemptions given on pages 38 and 39 of the Annual Report for 1922.—I am, etc.,

T. MALONEY,
Asstt. Secretary.

No. 957-89B. of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, *7th August* 1923.

THE DIRECTOR OF INDUSTRIES,

BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. F.I.-3495 of the 29th June 1923 on the subject of exemptions under the Factory Act.

In para 1 of your letter under reference it is stated " it appears to me impracticable to provide for such a general exemption as you request until and unless the Factory Act is again amended, and I do not see how it is possible to recommend to Government an exemption not provided for by law."

I am to say that, while the Association will make every effort in the future, as inthe past, to work to the provisions of the Act, it is not thought that it will always be possible to avoid contraventions of the provisions of Sections 27 and 28 in the case of dyeing, bleaching and cloth printing, and in such cases it is hoped that instructions will be given to the Factory nspection Department to take a lenient view of contraventions, where it is proved that had the Act not been contravened considerable loss might have been incurred by the employer owing to the cloth in process being damaged or rendered unsaleable. If, however, such a course cannot be taken, my Committee desire that provisional exemption should be given from Sections 21, 27 and 28 for a further period in view of the fact that the Association are at present communicating with the Government of Bombay with reference to the amendment of Section 30 (1) (*c*), to cover such exemptions.

It is considered that your ruling in the case of oilers employed in contravention of the specific wording of the Act, in the event of a bearing running hot, meets the wishes of the Association.—I have, etc.,

T. MALONEY,

Asstt. Secretary.

No. F.I.-7752 of 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, *the 7th September* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 957-89B, dated 7th August 1923, on the subject of the exemptions under the Factories Act necessary in dyeing and bleaching processes I understand that your Committee request that provisional exemption be given under Sections 21, 27 and 28 for a further period in view of the fact that the Association are communicating with the Government of Bombay with reference to the amendment of Section 30 (1) (*c*) to cover such exemption. I regret to say that as the Act stands at present such exemptions cannot be legally given. It appears to me, however, that there are two distinct classes of cases where exemption is necessary:—

(1) Where owing to a miscalculation or owing to some breakdown in the process, it is necessary to retain men overtime in order to complete a dyeing or bleaching process when the cessation of work would cause damage to the whole batch of cloth under treatment. Where this is due to a breakdown, exemption can be claimed under Section 52 and I do not propose that in such occasional emergencies action for infringement of the Factories Act should be taken.

(2) The second occasion I conjecture to be where owing to a press of work or change from coarse to fine cloth more cloth is deliberately put in the kiers than can be dealt with by the varying processes. I am unable to see any justification for such being permitted under the Factories Act except in cases covered by Section 30 (2) where exemption can be given to deal with an exceptional press of work, and I should bring to your notice that the Government of India have issued instructions that such exemptions should be very sparingly given.

2. If then your Association are only concerned with the first class of cases, I trust that the procedure outlined above will meet your objections, at any rate pending the decision of the Government of India on the amendment of the Act.—I have, etc.,

H. F. KNIGHT,

Ag. Director of Industries.

APPENDIX B-3.

RULES UNDER THE INDIAN FACTORIES ACT.

No. 2343-D.

GENERAL DEPARTMENT,

BOMBAY, *dated the 26th July* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Revised rules under the Indian Factories Act,* 1911, *as amended by the Indian Factories Amendment Act,* 1922.

SIR,

I am directed by the Governor in Council to forward herewith for the information of your Association a copy of Government Notification No. 2343, dated the 1st July 1923, containing the rules finally approved by him under the Indian Factories Act, XII of 1911, as amended by Act II of 1922 and the statement appended to it.—I have, etc.,

M. CHAUBAUL,
for *Acting Secretary to the Government of Bombay.*

Rules under the Indian Factories Act, 1911 (*XII of* 1911), *as amended by the Indian Factories* (*Amendment*) *Act,* 1922 (*II of* 1922).

No. 2343-D.—In exercise of the powers conferred by Section 37 of the Indian Factories Act, 1911 (XII of 1911), as amended by the Indian Factories (Amendment) Act, 1922 (II of 1922), and in supersession of Government Notification in the General Department No. 3099-A, dated 15th May 1912, the Governor in Council is pleased to make the following rules with effect from the 1st July 1923 for the purposes of carrying into effect the provisions of the said Act :—

RULES.

DEFINITIONS.

1. These rules and orders may be cited as the Factories (Amended) Rules, Bombay, 1923.

2. In these rules and orders :—

(*a*) " The Act " means the Indian Factories Act of 1911 as amended by the Indian Factories (Amendment) Act, 1922.

(*b*) Words and expressions defined in the Act shall be deemed to have the same meaning as in the Act.

(*c*) " Inspector " means the Inspector appointed under Section 4, Sub-section (1) of the Act, except in so far as the Local Government by notification in the local official *Gazette* may direct otherwise.

(*d*) " Transmission machinery " includes every shaft, wheel, drum or pulley (including any system of fast and loose pulleys), coupling, clutch, strap, band, belt, chain, rope or other device incidental to the transmission of motion between any prime-mover and any machine or appliance, or by means of which the machine or appliance receives its motion.

(*e*) " District Magistrate " includes the Director of Industries, Bombay, who shall be considered for the purpose of these rules and orders to be District Magistrate for the Island of Bombay.

INSPECTION.

Section 37 (2) (*a*).

3. The Inspector shall be primarily responsible for the administration of the Act within such area as is assigned to him by the Director of Industries. He shall inspect every factory other than a seasonal factory within the area at least twice yearly and every seasonal factory within the area at least once during each season of work. He shall also make such further inspections as may appear to be necessary to him or to the authority to whom he is subordinate in order that he may satisfy himself that the provisions of the Act and of these rules are duly observed.

4. The manager of each factory shall maintain a bound inspection book and shall produce it when so required by the Inspector or Certifying Surgeon. A list (in Form J) of the exemptions granted to the factory shall be posted in it.

5. (*a*) In addition to and without prejudice to any other powers or duties which the Inspector may exercise under the Act or rules he shall at each inspection of a factory satisfy himself :—

(1) that the provisions made in the Act and rules to secure the health and safety of the operatives are observed ;

(2) that the children employed in the factory have been duly certified and that none are employed who are obviously unfit ;

(3) that the register of all the persons employed in such factory of their hours of work and of the nature of their employment is kept in the prescribed Form D ;

(4) that the periodical stoppages of work and the holidays, provided by the Act are granted and that the limits of hours of work laid down therein are not exceeded;

(5) that the provisions of Section 31 and of the rules relating to the payment of over-time are duly observed in factories exempted from the provisions of Section 27;

(6) that the abstracts and notice (Form C) required by Section 36 of the Act are duly affixed and that the registers required by these rules are properly maintained.

(*b*) He shall further enquire into the cause of all accidents which have taken place since the last inspection.

(*c*) Finally he shall note how far the defects pointed out at previous inspections have been removed and how far orders previously issued have been complied with. A note of all defects and illegalities discovered together with orders for their remedy or removal passed by him under the Act or these rules shall then be prepared in triplicate. One copy shall be entered in the Inspection Book. In confirmation of such orders the Inspector shall subsequently send to the occupier or manager a note of all defects and illegalities discovered in the Form and a copy of the said list shall be sent, at the same time, to the District Magistrate concerned, and to the authority to whom the Inspector is subordinate.

6. When in any area an inspection is made by the District Magistrate or an additional Inspector, he shall follow as far as it is applicable the procedure noted above and shall send a copy of his orders and remarks to the Inspector appointed under Section 4, Sub-section (1) of the Act.

7. The Inspector shall keep a file of the records of his inspections in Form N and of any other inspection made by other officers and shall submit to the authority to whom he is subordinate for the purposes of this Act, on the tenth day of each month, a diary in Form M accompanied by Form N, showing the work done in the preceding month. A copy of the said diary shall be retained by the Inspector.

8. In the case of factories situated in places coming under the Municipal Act, if it appears that there has been a disregard of the provisions of any Municipal or other local Act relating to sanitary arrangements, removal of objectionable rubbish, the cleaning and fencing of water tanks, or the like matters, the Inspector shall, without prejudice to any action which he is empowered to take under the Act and rules, draw the attention of the Health Officer or Sanitary Inspector of the Municipality to the breach of the sanitary regulations in question.

Duties of a Certifying Surgeon and of Persons Authorised to Exercise his Functions.

Section 37 (2) (*c*) *and* (*d*).

9. (*a*) The duties of a Certifying Surgeon and of a person authorised under Section 8 of the Act to exercise his functions shall comprise the examination of children desirous of being employed and the re-examination of children in respect of whom a notice under Section 8-A has been served upon the manager, and who desire to be re-employed. Certificates of age and fitness shall be given to such children as are found qualified to receive them. No fee shall be charged for such examination or for the grant of a certificate in pursuance thereof.

(*b*) The Certifying Surgeon or person authorised as aforesaid shall fix suitable places and times for the attendance of persons wishing to obtain certificates of age and physical fitness. Notice of the place and the times thus fixed shall be given to the managers of factories within the local limits for which he is appointed.

10. (1) Every Certifying Surgeon shall keep a bound book containing certificates in Form E in foil and counterfoil. The forms shall be numbered consecutively and shall be printed on cloth-backed paper.

(2) Every certificate granted under Section 7 of the Act to a person desirous of being employed in a factory shall be prepared by filling up the foil and counterfoil, on which shall also be impressed the left thumb mark of the person in whose name the certificate is granted.

(3) The Certifying Surgeon shall, when satisfied as to the correctness of the entries made therein, sign the foil and initial the counterfoil, and shall deliver the foil to the person in whose name the certificate is granted. The foil so delivered shall be the certificate granted under Section 7 of the Act.

(4) If the Certifying Surgeon refuses to grant to any person a certificate under this rule, no fresh application for a certificate shall be made on behalf of such person until a period of three months has elapsed, unless the Certifying Surgeon otherwise gives permission in writing at the time of refusing to grant the certificate.

(5) A Certifying Surgeon revoking a certificate under Section 7, Sub-section (2), shall cause the word "*revoked*" to be stamped in red ink on the foil and counterfoil.

11. Every person authorised under Section 8 of the Act to exercise provisionally the functions of a Certifying Surgeon shall grant certificates in the manner provided for in the last foregoing rule. The word " Provisional " shall be printed or stamped in red ink at the top of each foil and counterfoil.

12. (1) When a person, to whom a certificate under Section 7 of the Act has been granted, loses such certificate, he may apply to the Certifying Surgeon for a copy of the certificate, and the Certifying Surgeon, after making such enquiry as he deems fit from such person's employer (or if unemployed from such person's last employer) and from other sources, may grant a duplicate thereof. The word " Duplicate" shall be clearly written in red ink across such certificate and initialled by the Certifying Surgeon. The counterfoil in the bound book of forms shall be similarly marked " Duplicate " and initialled.

(2) For every copy of a certificate granted under clause (1) of this rule, a fee of eight annas shall be charged, which shall be credited to Government. The Certifying Surgeon shall maintain a register in Form F of all fees paid for the issue of copies of certificates, and shall initial each entry made therein.

(3) No duplicate of a certificate granted under Section 7 of the Act shall be granted to any person otherwise than in accordance with the provisions of this rule.

13. (1) The Certifying Surgeon shall ordinarily visit every factory within the local limits for which he is appointed, in which children are known to be employed, at least once in four months and shall give previous notice of his visits. At each of these visits the manager shall produce before him at such times as the Certifying Surgeon may fix all children employed in the factory, whether actually at work or not, who are not in possession of certificates granted under Section 7 of the Act.

(2) The Certifying Surgeon shall personally examine every child, who is in possession of a " Provisional " certificate, granted under Section 8, and shall, if satisfied that a certificate should be granted, destroy the provisional certificate and issue his own certificate in place of it.

(3) If on such examination the Certifying Surgeon is of opinion that the person in possession of a " Provisional " certificate, granted under Section 8, is under the age of twelve years or is not fit for employment in a factory, he shall impound the certificate, write on it the word " Cancelled" and sign the same, and shall forward the certificate with such remarks, if any, as he may offer to the Inspector of Factories for information, and inform the person who issued it.

14. The Certifying Surgeon at his periodical visits shall satisfy himself as to the fitness of the children employed in the factory and shall revoke the certificates of any whom he deems to be unfit.

15. The Certifying Surgeon shall enter in the inspection book a note detailing the results of each visit to the factory. A copy of this note shall be forwarded to the Inspector and to the authority to whom the Certifying Surgeon is subordinate for the purposes of this Act.

Sanitary Conditions.

Section 37 (2) (*e*).

16. In every factory all the inside walls of the rooms and all the ceilings or tops of such rooms (whether such walls, ceilings or tops be plastered or not), and all the passages and staircases shall be limewashed at least once in each year, dating from the period when last limewashed. All the beams, rafters, doors, window-frames and other wood-work with the exception of floors shall be either limewashed at least once a year dating from the period when last limewashed or shall be painted or varnished once in seven years dating from the period when last painted or varnished and shall be kept in a cleanly state. The dates on which limewash-

ing, painting or varnishing is carried out shall be duly entered in Form G, which shall be shown to the Inspector when required.

17. Rule 16 shall not apply to the following :—

(*i*) Rooms used only for the storage of articles ;
(*ii*) walls or tops of rooms which are made of galvanised iron, tiles or glazed bricks ;
(*iii*) rooms in which manufacturing process is carried on in any gas works, forage presses, chemical works and cement factories ;
(*iv*) engineering workshops or foundries in which 2,000 cubic feet of air space is provided for each person employed ;
(*v*) walls in oil mills below a height of 5 feet from the ground ;
(*vi*) any other factory or parts thereof in which limewashing or painting is in the opinion of the Local Government unnecessary to satisfy the requirements of Section 9 (*a*) of the Act as to cleanliness.

18. No rubbish, filth or *debris* shall be allowed to accumulate or to remain on any premises in a factory in such a position that effluvia therefrom can arise within the factory.

19. The compound surrounding every factory shall be maintained in a strictly sanitary and cleanly condition.

20. Proper arrangements shall be made for maintaining in a clean and drained condition the area round the place where drinking water is distributed to the operatives.

Prevention of Overcrowding.

Section 37 (2) (*f*).

21. Particulars of each room of the factory in which persons are regularly employed shall be entered in Form H, which shall be shown to the Inspector when required.

Provision of Sanitary Accommodation.

Section 37 (2) (*h*).

22. (1) Every factory which has not been exempted under the proviso to Section 13 shall be provided with latrine accommodation on the scale given below.

Except with the written permission of the Inspector such latrine accommodation shall be in a place detached from the other factory buildings.

	Seats.
Where the number of operatives does not exceed 20	1
Where the number of operatives exceeds 20 but does not exceed 35	2
Where the number of operatives exceeds 35 but does not exceed 50 . ..	3
Where the number of operatives exceeds 50 but does not exceed 150	4
Where the number of operatives exceeds 150 but does not exceed 200..	5
Where the number of operatives exceeds 200	1 seat for every 50 or fraction of 50.

(2) If females are employed, separate latrines screened from those of males and marked in the vernacular in conspicuous letters "for women only" shall be provided. Those for males shall be similarly marked "for men only."

(3) In factories which employ more than 100 hands and which do not provide flushing arrangements in the latrines, one urinal shall be provided for every 100 operatives or fraction of 100.

23. The walls of latrines shall be limewashed or colourwashed inside and out at least twice a year and the date of limewashing or colourwashing shall be noted in Form G.

Proviso.—This rule does not apply to latrines made of corrugated iron or to tiled latrines or to any class of latrine exempted by special order of the Inspector.

24. All latrines and urinals shall be kept in a sanitary state.

25. If in the opinion of the Inspector, in the case of a factory situated in a place detached from other buildings and from which access to the open country on at least two sides of it is obtainable, such latrine accommodation is unnecessary to ensure the health of the operatives, or to prevent a local nuisance, he may exempt such factory from the provisions of rules 22 to 24, by order in writing kept in Form J.

DRINKING WATER.

Section 37 (2) (*i*).

26. Drinking water shall in all cases be supplied to the employees free of cost.

27. Wherever practicable, drinking water shall be supplied—

(*a*) from taps connected with any public water-supply from which a sufficient supply of water can at all times be drawn as required, or

(*b*) from a well or wells so situated as not to be polluted or contaminated with organic matter or impurities

28. If in any factory, it is not practicable to supply water in accordance with the methods prescribed by rule 27, or if the public water-supply is intermittent, then there shall be provided a storage of water, fit for drinking, supplying at least as many gallons per day as there are persons employed in the factory.

PROVISION OF MEANS OF ESCAPE IN CASE OF FIRE.

Section 16 *and Section* 37 (1).

29. Every building of more than one storey shall be provided with at least two sets of stairs or steps permanently fixed either inside or outside the building so as to afford direct and unimpeded access from every part of the factory to the ground level and such stairs shall be provided with a suitable and sufficient hand rail or other convenient support.

30. In factories of more than one storey every window or door giving access to an external staircase shall be so arranged as to open immediately from the inside.

31. Notwithstanding anything contained in rule 29, ginning factories shall be provided with at least two suitable earthen ramps or two flights of stairs made of brick-work or other fire resisting material.

FENCING AND GUARDING OF MACHINERY.

Section 37 (2) (*j*).

32. The following parts of transmission machinery shall be securely fenced if in motion and likely to cause danger.

(*i*) All shafts, couplings, collars, clutches, toothed wheels, pulleys, driving straps, chains and ropes, except such as are in the opinion of the Inspector by construction or position equally safe to every person employed as they would be if securely fenced or guarded.

(*ii*) All projecting set screws, keys, nuts or bolts on revolving parts, except such as are countersunk or otherwise made equally safe.

(*iii*) The underside of all heavy overhead main driving belts or ropes if there is any probability of persons having to pass under them.

TEXTILE FACTORIES.

33. (*i*) Cotton openers, combined openers and scutchers, scutchers and lap-machines, hard waste breakers and similar machines and spinning mules shall be driven from countershafts which must be provided with fast and loose pulleys and efficient belt shifters.

(*ii*) In all openers, combined openers and scutchers, scutchers, scutcher-lap machines, hard waste breakers and similar machines, the covers of the beaters and doors which give access to any dangerous parts of the machines shall be secured by a self-locking apparatus maintained in efficient order in such a manner as to make it impossible to open such cover or door when the machine is working. A similar device shall be applied to the doors or casings over the jack box motion and adjacent parts of all slubbing, intermediate and roving frames set up after the date of the introduction of Act XII of 1911.

(*iii*) In all openers, combined openers and scutchers, scutchers, scutcher-lap machines, hard waste breakers and similar machines, the door giving access to the dust chamber shall be provided with guards which shall, while admitting light, yet prevent contact between any portion of an operative's body and the beater grid bars.

34. Every ring-throstle-frame, flyer-throstle-frame and doubling frame, the tin rollers of which revolve in the usual direction, *i.e.*, in such a manner as to draw upwards between them any object coming into contact with them from beneath, shall be guarded in the following manner :—

(*i*) A guard or guards shall be permanently fixed along the whole length of each side of every such frame and not further under the frame than the outer edge of the spindle rail.

(*ii*) These guards shall consist of strong horizontal iron bars not less than one and a quarter inches in width and one quarter of an inch in thickness secured to suitable uprights spaced not more than four feet apart; the bars should be so placed that the vertical space between the topmost bar and the bottom of the spindle rail and between the lowest bar and the floor and between any bar and the next bar shall be not more than six inches. If any line of bars consists of more than one piece, the pieces forming the line shall overlap each other by at least two and a half inches and shall be effectively secured.

(*iii*) Whenever under the tail-end of any such frame there is a clear space exceeding 8 inches from the floor, a like guard shall similarly be fixed midway across such end.

(*iv*) Every such frame erected after 1st July 1915 shall be guarded in the above manner before being brought into use. In the case of frames erected before this date, the existing guards may be retained only so long as they shall not become insecure and require renewal. No new guards of any but the approved pattern shall be fitted to any frame whatever.

35. In respect of carding machines :—

(*i*) All feed roller wheels and doffer wheels, side shaft wheels, calender wheels and coiler wheels shall be efficiently fenced.

(*ii*) Licker-in covers shall be screwed down so that they cannot readily be lifted while the machne is in motion.

36. In respect of calendering machines :—

All calendering machines shall be provided with an efficient ' nip ' guard along the whole length on the intake side of each pair of bowls, and shall be so fitted and maintained while the machine is in use as to prevent access of any person's fingers to the point of contact of the rollers or bowls.

37. All belts and hoist ropes or chains shall be regularly examined to see that they are at proper tension.

ADDITIONAL FENCING IN GINNING FACTORIES.

38. In addition to the provisions of anything hereinbefore contained, the following special provisions shall apply to cotton ginning factories to the extent therein indicated :—

(*a*) The line shaft or second motion in cotton ginning factories when below floor level shall be completely enclosed by a continuous wall or unclimbable fencing with only so many openings as are necessary for access to the shaft for removing cotton seed, cleaning and oiling; and such openings shall be provided with gates or doors which shall be kept closed and locked.

(*b*) The toothed rollers of the opener shall be guarded by securely fixing across the machine a strong wooden plank or metal guard so fixed that in no circumstances can a person's hand get into the rollers.

(*c*) The spur gearing at the side of the opener shall be completely covered by a strong metal guard.

(*d*) The crank shaft pulleys and roller-pulleys of all gins shall be securely guarded by strong box guards and hinged top covers.

(*e*) All ginning machines and openers shall be provided with fast and loose pulleys and efficient belt shifters.

PROTECTION OF PERSONS ATTENDING TO MACHINERY OR BOILERS.

39. As far as possible all important pulleys shall be provided with belt hangers :

Provided that when the main belts of any machinery have to be adjusted, the machinery shall be stopped and shall not be set in motion again, until such belts have been completely adjusted.

40. Replacing or adjusting of fast running belts shall be done only by an experienced and specially trained person.

41. All ladders used in replacing belts shall be specially made and reserved for that work and provided with hooks or an effective non-skid device.

42. Every person who goes up to replace a belt or to oil bearings of shafts shall wear a tight loin cloth or tight trousers, and shall not wear any loose clothing, which is liable to be caught in the machinery. The tight loin cloth or tight trousers shall be provided by the

occupier free of cost. A dhotie wrapped round the body in any manner shall not be deemed to be a loin cloth within the meaning of this rule.

43. All kiers, digesters or steam jacketed pans or other vessels worked under pressure shall be fitted with safety valves and pressure gauges.

REST INTERVAL.

Section 21 *and Section* 37 (1).

44. On receiving a request from not less than one-quarter of the adult employees in any factory asking that the provisions of Section 21 (1) (*a*) (*ii*) shall apply to the factory, the Inspector shall take steps to ascertain the desire of all the adult employees. If he is satisfied that not less that three-quarters of the adult employees desire that the provisions of Section 21 (1) (*a*) (*ii*) should apply, he shall record the fact in the Inspection Book under his signature, together with a brief account of the steps taken to ascertain the wishes of the employees.

45. Where no entry signed by the Inspector under rule 44 has been made in the Inspection Book the provisions of Section 21 (1) (*a*) (*i*) shall apply to the factory.

46. Where in any factory to which the provisions of Section 21 (1) (*a*) (*ii*) apply the Inspector is satisfied that not less than three-quarters of the adult employees desire that that section should no longer apply, he shall record the fact in the inspection book under his signature together with a brief account of the steps taken to ascertain the wishes of the employees. Section 21 (1) (*a*) (*ii*) shall thenceforth cease to apply to that factory.

HOLIDAYS.

Section 22 *and Sections* 37 (1) *and* 38.

47. Before the end of each calendar month a return shall be sent to the Inspector of the area in which the factory is situated giving notice of all the days on which the factory will be closed during the succeeding month and this return shall be submitted whether the factory is or is not working during the calendar month preceding the one to which the return relates, and if any change of date is subsequently made notice shall be given to the Inspector accordingly.

EMPLOYMENT OF CHILDREN.

Section 23 *and Section* 37 (1).

48. Where under the provisions of Section 23 (*a*) of the Act a child at work wears a token instead of a certificate, the token shall have the number of the child in the General Register (Form D) stamped upon it.

EMPLOYMENT OF MEN IN MORE THAN ONE FACTORY.

Section 25 *and Section* 37 (1).

49. The Inspector may sanction the employment of men in more than one factory on the same day if he is satisfied that such men—

(*a*) are not employed for more than ten hours in all in any one day,

(*b*) receive the weekly holiday prescribed by Section 22.

50. A note, under the initials of the Inspector, shall be made in the remarks column of Part I of the General Register (Form D) against all men permitted to work in more than one factory under the preceding rule.

PERSONS EXEMPTED UNDER SECTION 29.

51. The persons specified in the Schedule below shall be deemed to hold positions of supervision or management.

SCHEDULE.

List of persons deemed to hold positions of supervision or management in factories (Rule 51).

I. All Factories.

Manager.	Electrical Engineer.
Assistant Manager.	Head Storekeeper and Assistants.
Departmental heads and Assistants.	Boiler serang.
Engineer and certificated Assistants.	Technical experts.

II. Engineering Workshops.

Foremen.	Chargemen.
Inspectors.	

(in addition to persons in the list "I. All factories," above).

III. Spinning and Weaving Mills.

Engineering Department.	*Weaving Department.*
Foremen Mechanics.	Head Jobbers.
	Jobbers.
Card-room and Spinning Departments.	Overseers.
Head Jobbers.	*Dyeing, Bleaching, Calendering & Finishing Departments.*
Jobbers.	Overseers.

(in addition to persons in the list "I. All factories," above).

52. All clerks, accountants and time-keepers shall be deemed to be employed in a confidential capacity.

53. A list showing the names and designations of all persons to whom the provisions of Section 29 of the Act have been applied shall be maintained in every factory.

REGISTERS AND RETURNS.

Sections 33, 35, 36 and 38.

54. The written notice prescribed under Section 33 of the Act shall be in the Form B.

55. The register prescribed under Section 35 of the Act shall be in the Form D, shall be written up afresh from 1st January in each year, and shall always be available for inspection.

56. The notice and return prescribed under Section 36 of the Act shall be in the Form C.

57. The abstract of the Act and rules required by Section 36 of the Act to be affixed shall be in Form R.

58. The manager of every factory other than a cotton ginning and pressing factory shall furnish to the Inspector of the area in which the factory is situated on or before January 15th in each year an annual return in duplicate in Form A.

59. The manager of every cotton ginning or pressing factory shall submit the annual return in Form A either before the 15th of January in each year or, if requested in writing by the Chief Inspector, within fifteen days of the close of the working season.

ACCIDENTS.

Section 34 *and Section* 37 (2) (*j*) *and* (*k*).

60. Notices of accidents resulting in death or causing such severe injury that there is no reasonable hope that the injured person will be able to return to work within 48 hours, shall be sent by telegram, telephone or by special messenger within one hour of the occurrence to—

(*i*) the Inspector of the area in which the factory is situated, and

(*ii*) the District Magistrate or, if he by general order so directs, the Sub-Divisional Magistrate.

61. In case of any accident resulting in death, notice shall also be sent within the same time and by similar agency to the officer in charge of the police station for the area in which the factory is situated.

62. If in the case of an accident, the injured person dies within seven days of the accident, information of his death whenever possible shall be sent by telegram, telephone or by special messenger within 24 hours of the occurrence to—

(*i*) the Inspector,

(*ii*) the District Magistrate or if he by general order so directs, the Sub-Divisional Magistrate, and

(*iii*) the officer in charge of the police station for the area in which the factory is situated

63. If the notice is sent by special messenger, it shall be in Form K, and if it is sent by telegraph or telephone, it shall be confirmed by a written report in that Form.

64. Notices of accidents of a minor character, but which nevertheless prevent the injured person from returning to work within 48 hours of the occurrence, shall be given in the same Form K within 24 hours of the expiry of that time to both the Inspector and the District Magistrate, or if the latter by general order so directs, the Sub-Divisional Magistrate.

65. If the Inspector has reason to believe that a fatal or serious accident has occurred in any factory, whether he has received a notice under Section 34 of the Act or not, the Inspector shall proceed to make an investigation either by himself or in co-operation with any official deputed by the District Magistrate or the Police authorities, or with both, in order to determine as soon as possible the cause of and responsibility for the accident. If it should be found that the death or serious injury resulted from the occupier or manager of the factory or other person having neglected to observe any provision of this Act or rule or order made thereunder the Inspector shall, if he considers that prosecution should be instituted under the Act, give the previous sanction in writing required by Section 48, and forward the same to the District Magistrate with a request that a prosecution may be instituted. If the Inspector considers that action should be taken under the Indian Penal Code, he shall record his opinion and send it to the District Magistrate for such action as he may think fit.

At the same time he shall record his opinion whether, if in the event of the accused being convicted and fined, any portion of the fine recovered should be given to the person injured or his dependents by the Court in the manner contemplated by Section 43A of the Act or under Section 545 of the Criminal Code, as the case may be.

PROCEDURE IN APPEALS.

Section 37 (2) (*n*).

66. An appeal presented under Section 50 of the Act shall lie to the Chief Inspector of Factories or in cases where the order appealed against is an order passed by that officer, to the District Magistrate, and shall be in the form of a memorandum setting forth concisely the grounds of objection to the order and bearing a Court fee stamp in accordance with Article 11 of Schedule II of the Court Fees Act, and shall be accompanied by a copy of the order appealed against. The Millowners' Associations at Bombay and Ahmedabad in the case of the textile industry and the Chambers of Commerce, Bombay and Karachi, in respect of other industries are hereby prescribed as the bodies empowered to appoint one of the two assessors referred to in Sub-section (3) of the same section.

67. On receipt of the memorandum of appeal the appellate authority shall, if it thinks fit or if the appellant has requested that the appeal should be heard with the aid of assessors, call upon the body, if any, declared to be the body representative of the industry concerned under Sub-section (3) of Section 50 of the Act, to appoint an assessor within a period of 14 days. If an assessor is nominated by such body the appellate authority shall appoint a second assessor itself. It shall then fix a date for the hearing of the appeal and shall give due notice of such date to the appellant and to the Inspector whose order is appealed against, and shall call upon the two assessors to appear upon such date to assist in the hearing of the appeal.

68. An assessor appointed in accordance with the provisions of rules 66 and 67 shall receive for the hearing of the appeal a fee to be fixed by the appellate authority subject to a maximum of fifty rupees per diem. He shall also receive reasonable travelling expenses to be fixed by the appellate authority. The fees and travelling expenses shall be paid by Government, but where assessors have been appointed at the request of the appellant and the appeal has been decided wholly or partly against him, the appellate authority may direct that the fees and travelling expenses of the assessors shall be paid in whole or in part by the appellant.

MANNER OF SERVICE OF NOTICE.

Section 37 (2) (*o*).

69. The despatch through the post under registered cover of any notice, order or extract of an Inspector's report sent under the Act or under these rules, shall be deemed a sufficient service on the occupier or manager of the factory of such notice or order or of any directions contained in such extract.

INSPECTOR'S REGISTER OF FACTORIES.

70. The Inspector shall maintain a register of all factories under his charge in Form L and shall furnish a copy thereof to the District Magistrate on the 1st February of each year. He shall also intimate to the District Magistrate at the time they are made all changes in the register which are made in accordance with rules 71, 72 and 73.

71. When the Inspector has reason to believe that any premises situated within the local limits for which he is appointed and not already registered as a factory ought to be included in his register, he shall send to the occupier of the premises a notice intimating his intention of placing such premises on his Register of Factories.

72. Any person served with a notice under rule 71 may, within 15 days of the receipt of such notice, forward to the Inspector a statement setting forth his objections to the registration of his premises as a factory. The Inspector shall consider and dispose of such objections after making such enquiry as he may deem necessary, and shall communicate his decision to the person concerned.

73. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the Inspector who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his Register of Factories. The Inspector may without such notice of his own motion at any time remove any factory from his register if satisfied that it is no longer used as such.

74. Seasonal factories shall not be removed from the register if there is a probability of their starting work again within a reasonable time.

Section 37 (1).

75. In exercise of the powers conferred by Sub-section (2) of Section 51, the morning and evening hours mentioned in Section 23, clause (*b*), and Section 24, clause (*a*), are fixed for the Presidency Proper and Sind as follows :—

From November 1st to March 31st inclusive—
Half past six o'clock in the morning and eight o'clock in the evening.

From April 1st to October 31st inclusive—
Six o'clock in the morning and half past seven o'clock in the evening.

76. In every factory a muster-roll shall be kept, which shall show the time of beginning and ending of each period of employment during the day for men and women.

A subsidiary muster-roll shall be kept for children employed in each factory and shall show the same information as regards the hours of employment for children.

All intervals by which work is interrupted shall be recorded in these muster-rolls, and note shall also be made of the dates, whether Sundays or week days, on which the factory or any department thereof is closed.

77. The manager or occupier of every factory exempted under Section 30 from the provisions of Section 27 shall keep a muster-roll in Form P showing the normal piece-work rate of pay or the rate of pay per hour, per day or per week of sixty hours of all exempted employees. In this muster-roll shall be correctly entered the overtime hours of work and payments therefor of all exempted persons. This muster-roll shall always be available for inspection.

78. Where, under the provisions of Sub-section (2) of Section 30, any factory has been exempted from the provisions of Section 27, every person employed in such factory for more than sixty hours in any one week shall be paid in respect of the overtime, at a rate which shall be at least one and a quarter times the rate at which he is normally paid.

79. Where, under the provisions of Sub-section (3) of Section 30, any factory requires exemption from the provisions of any of Sections 21, 22, 27 and 28 the following conditions shall be observed :—

(*a*) Unless the Inspector gives permission in writing for reporting, otherwise than as laid down in this clause, the employment of persons on urgent repairs, the manager

(1) shall send, within 24 hours of the commencement of work on urgent repairs, written notice to the Inspector describing briefly the nature of the urgent repairs and the probable period of their duration, and

(2) shall send weekly during the continuation of the work on urgent repairs a statement giving the names of all persons who have worked more than sixty hours in the preceding week, showing the total numbers of hours worked in the week by each person.

(*b*) In all cases of urgent repairs in which the provisions of Section 27 are not observed every person employed in a factory for more than sixty hours in any one week shall be paid in respect of the overtime, at a rate which shall be at least one and a quarter times the rate at which he is normally paid.

80. Where women are exempted from the provisions of Section 27 under the provisions of Section 30, the total overtime permitted shall not exceed six hours during the week.

81. Where men are exempted from the provisions of Section 27 and Section 28, the overtime permitted shall not be such as to make the hours of work exceed seventy-two in any one week. Nothing in this rule applies to work on urgent repairs carried out under the conditions laid down in rule 79.

82. Copies of the Act and these rules and of the abstract referred to in rule 57 in English and vernacular language of the district can be purchased from the Inspector notified under Sub-section (5) of Section 4 as the Inspector to whom notices are to be sent.

FORM A.

RETURN NO. 1,

Name of factory. Name of Occupier. Name of Manager.

District.	Place.	Class of Factory.	Average hours worked per week.*			Average number of operatives employed daily.				Are intervals given under Section 21 (1) (a) (*i*) or under Section 21 (1) (*a*) (*ii*) ?	Are intervals given to children ?	Are workdays sometimes substituted for Sundays as weekly holidays ?	Is the factory exempted from the provisions of sections				Remarks.
			Men.	Women.	Children.	Men.	Women.	Boys.	Girls.				21 ?	22 ?	27 ?	28 ?	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

* *Note.*—The average hours of work entered should be the average nominal hours of work per week, *i. e.*, the weekly average of the hours respectively prescribed for men, women and children in the factory.

FORM B.

NOTICE OF OCCUPATION.

Written notice prescribed under section 33 of the Act.

1. Name of occupier _____

2. Name of Factory _____

3. Full postal address of factory _____

4. Nature of moving power _____

5. Nature of work carried on _____

6. Name of Manager for the purposes of Factory Act _____

_____ (*Full signature of Occupier.*)

_____ (*Full signature of Manager.*)

Note 1.—In the case of seasonal factories this notice must be forwarded to the Inspector on or before the date of starting work for each season.

Note 2.—If the Occupier or Manager of a factory wishes his factory removed from the operation of the Act he must make application to the Inspector stating his reasons in accordance with Rule 4.

FORM C.

NOTICE AND RETURN PRESCRIBED UNDER SECTION 36.

Name of factory _____ *Place* _____ *District* _____

Hours of work.		Men.					Women.					Children.				
Number of shift.		1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
First period	From															
	To															
Second period	From															
	To															
Third period	From															
	To															

Weekly holidays:—

FORM D.

PART I.—*Men.*

Register of Workers under Section 35, *Act XII of* 1911.

PART II.—*Women.*

DISTRICT. PLACE. FACTORY.

No.	Name.	Father's name.	Caste or Religion.	Nature of work.	Hours of Work.												Total weekly hours.	Remarks.
					Days of week.						Days of week.							
					First period.		Second period.		Third period.		First period.		Second period.		Third period.			
					From	To	From	To	From	To	From	To	From	To	From	To		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

PART III.—*Boys.*

Register of Workers under Section 35, *Act XII of* 1911.

PART IV.—*Girls.*

DISTRICT. PLACE. FACTORY.

No.	Name.	Father's name.	Caste or Religion.	Nature of occupation.	Hours of work.						Total weekly hours.	Provisional certificate.		Certifying Surgeon's certificate.		Remarks.
					Days of week.				Days of week.							
					First period.		Second period.					No.	Date.	No.	Date.	
					From	To	From	To	From	To						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Note on Form D.

Form D is a register and is not intended for the purposes of a muster-roll.

Generally it will be convenient for factories to maintain their muster-rolls separate from this register.

The columns headed "hours of work" may be reduced as found necessary.

Sample forms are given below showing Part I (Men) filled in for—

(1) a factory working 10 hours a day for six days a week,

(2) a factory working 11 hours a day for five days and five hours on Saturday.

FORM D.

Register of Workers under Section 35, *Act XII of* 1911.

PART I.—*Men.*

District..... Place..... Factory.....

No.	Name.	Father's name.	Caste or Religion.	Nature of work.	Hours of work. Days of week. Monday to Saturday. First period. From	First period. To	Second period. From	Second period. To	Total weekly hours.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
					A. M.	A. M.	P. M.	P. M.		
1	Hari ..	Vithoo ..	Marathi ..	Spinning ..	7	12	1	6	60	
2	Rama ..	Dagadoo ..	Mochi ..	,, ..	7	12	1	6	60	
3	Abdul ..	Kadar ..	Mussalman	,, ..	7	12	1	6	60	

FORM D.

Register of Workers under Section 35, *Act XII of* 1911.

PART I.—*Men.*

District..... Place..... Factory.....

No.	Name.	Father's name.	Caste or Religion.	Nature of work.	Hours of work. Days of week. Monday to Friday. First period. From	First period. To	Second period. From	Second period. To	Saturday. First period. From	Saturday. First period. To	Total weekly hours.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
					A. M.	A. M.	P. M.	P. M.	A. M.	A. M.		
1	Hari ..	Vithoo ..	Marathi .	Spinning.	7	12	1	7	7	12	60	
2	Rama ..	Dagadoo.	Mochi ..	,, ..	7	12	1	7	7	12	60	
3	Abdul ..	Kadar ..	Mussal-man.	,, ..	7	12	1	7	7	12	60	

1. Serial No..... .. .

Date..... ....

2. Name..... .....

3. Father's name..... .....

4. Sex and caste or religion..... .. ..

5. Residence..... ....

....

6. Age certified.. ....

7. Physical fitness..... ....

....

8. Distinctive marks..... .. ..

9. *Reason for..... ....

(1) refusal of certificate
or
(2) certificate being revoked

Thumb impression.

Initials of Certifying Surgeon.

* *Note.*—Exact details of cause of physical disability should be clearly stated.

FORM E.

CERTIFICATE.

Serial No.....

Date.....

I hereby certify that I have personally examined (name)..... ....

FORM F.

Register of Fee Paid for the issue of Duplicate Certificates under Section 7 of the Factories Act.

Date.	Serial No.	No. of previous certificate.	Name of person to whom granted.	Initial of Certifying Surgeon.

Paid into Treasury.....

Date.....

Signature of Certifying Surgeon. ....

FORM G.

Limewashing, etc.

Part of Factory, *e.g.* name of room.	Parts limewashed, painted or varnished, *e.g.*, walls, ceilings, woodwork, etc.	Treatment (whether limewashed, painted or varnished).	Date on which limewashing, painting or varnishing was carried out (according to the English calendar).			Signature of Occupier or Manager.	Remarks.
			Day.	Month.	Year.		

(*Signature of Occupier.*)
(*Signature of Manager.*)

FORM H.

Particulars of rooms in the Factory.

Name of room in Factory.	Dimensions of room in feet.			Total floor area in square feet.	Floor area occupied by machinery in the room.	Breathing space (cubical contents in cubic feet).	Maximum number of persons who may be employed in the room.	Remarks.
	Length.	Breadth.	Height.					

(*Signature of Occupier.*)

(*Signature of Manager.*)

FORM J.

Section or Rule from which exemption is given.	Subject dealt with.	Extent of and conditions of exemptions (compensatory rest periods, if any, should be mentioned).	Date and number of order.

FORM K.

Report of Accidents.

Required under Indian Factories Act and Factory Rules 60—64.....

.....

Not to be filled up by the management.

District.....

Date of Receipt.....

Accident No.....

Classification, *i.e.*, fatal, serious or minor.....

Date of Enquiry.....

Result of Enquiry.....

.....

1. Name of Occupier.....

2. Address of Works.....

3. Nature of Industry.....

4. Branch or Department in which accident occurred .....

5. Injured person's name.....

Address.....

Sex.....Age.....Caste.....

6. Usual occupation of injured person.....

7. Date and hour of accident.....

8. Hour at which he started work on day of accident.....

9. Cause of accident (*a*).....

.....

If caused by machinery give :—

(*b*) Name of machine and part causing accident (*b*).....

(*c*) State whether it was moved by mechanical power at the time (*c*).....

(*d*) State exactly what injured person was doing at the time (*d*).....

10. Describe fully nature and extent of injuries, *e.g.*, fatal, loss of finger, etc.....

.....

.....

11. If accident not fatal state whether injured person was disabled for 48 hours (*section 34 of Act XII of 1911*).....

12. Has duplicate copy of this return been kept ?.....

13. Under whose treatment is injured person ?.....

Signature of Occupier, Manager or Agent.....

Date.....

FORM L.

REGISTER OF FACTORIES.

PART I.—Non-seasonal.

PART II.—Seasonal. Year 19 .

Serial No.	District.	Name of Factory.	Postal address.	Nature of moving power.	Nature of work carried on.	Name of Occupier.	Name of Manager.	Dates of Inspections.	Remarks.

FORM M.

DIARY OF INSPECTOR.

District_____ Division_____ Week ending_____

Date.	Names of Factories.	Date of last inspection.	Details of inspection attached on Form N.	Special enquiries into accidents.	Remarks. (Attendance at Courts for prosecutions and other special work).

FORM N.

Factory Inspection.

PART I.—*General*—

A.—Name of Firm
,, ,, Occupier
Address

B.—Nature of Industry

C.—Numbers employed on date of inspection
(*a*) Men
(*b*) Women
(*c*) Boys
(*d*) Girls

D.—Note of any process or other matters of special importance or interest, including processes involving special risk of explosion or accident :—

E.—Date of visit

F.— ,, ,, last visit

G.—Summary of orders passed :—

PART II.—*Health and Safety*—

A.—Sanitary Provisions.

B.—Means of ventilation.

C.—Lighting.

1. Natural.
2. Artificial.

D.—Water-supply.

E.—Provision of means of escape in case of fire

F.—General condition of fencing.

G.—Is factory overcrowded ?

PART III.—*Hours of Employment*—

(*a*) Men.
(*b*) Women.
(*c*) Boys.
(*d*) Girls.

Total hours worked by—

(*a*)
(*b*)
(*c*)
(*d*)

Is weekly holiday given ?

What arrangement of shifts is in force ?

PART IV.—*Registers*—

1. Is general register maintained and kept up to date ?
2. Is register of accidents kept ?
3. Are all other registers properly maintained ?
4. Is abstract of Act and rules duly affixed ?
5. Is Health Register for persons employed on lead kept ?

PART V.—

Is factory exempted from any of the provisions of the Act; if so, which ?

PART VI.—*General Remarks*—

If education or housing is supplied, give details.

PART VII.—Detailed list of all irregularities found and orders passed.

PARTS Ic, II, III, IV, V and VI should be filled in whenever a factory is visited for the first time. At subsequent visits a note need only be made of any conditions that have altered.

Signature

FORM O.

No.

Inspector of Factories' Office :
Dated the 192 .

THE INDIAN FACTORIES ACT, 1911, AND FACTORY RULES, 1923, MADE THEREUNDER.

Upon a recent inspection of your factory it was found, to the extent indicated below, that certain provisions of the above Act and Rules were not being carried out. I therefore request that the necessary steps be taken at once to comply with the law.

Yours faithfully,

Inspector of Factories.

FORM P

Overtime Muster-roll for Persons on exempted work.

Month ending

Number in Register.	Name.	Department.	Dates on which overtime has been worked.	Extent of over time on each occasion.	Total over-time worked.	Normal hours.	Normal rate of pay.	Overtime rate of pay.	Normal earnings.	Overtime earnings.	Total earnings.

FORM R.

ABSTRACT OF THE FACTORY ACT AND RULES.

(To be fixed in a conspicuous place near the main entrance).

1. No person shall be employed in any factory for more than eleven hours in any day

2. No person shall be employed in any factory for more than sixty hours in any week.

3. No child shall be employed in any factory for more than six hours in any day.

4. No woman or child shall be employed before or after the hours noted below :—
From November 1st to March 31st inclusive .. .. 6-30 A.M. and 8 P.M.
From April 1st to October 31st inclusive .. .. 6 A.M. and 7-30 P.M.

5. Rest periods of at least one hour's duration after not more than six hours' work must be fixed for each person on each working day.

6. If children work more than five and half hours a day a rest period of at least half an hour must be given so that no child works continuously for more than four hours.

7. No person shall be employed in any factory on a Sunday, unless—
(*a*) he has had, or will have, a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday, and
(*b*) the manager of the factory has previous to the Sunday or the substituted day, whichever is earlier, given notice to the Inspector of his intention so to employ the said person and of the day which is to be substituted and has at the same time affixed a notice to the same effect in the place mentioned in Section 36 :
Provided that no such substitution shall be made as will result in any person working for more than ten consecutive days without a holiday for a whole day.

8. No child shall be employed in any factory unless he is in possession of a certificate granted under Section 7 or Section 8 showing that he is not less than twelve years of age and is fit for employment and while at work carries either the certificate or a token giving reference to the certificate.

Note :—Paragraph 8 does not apply to a child lawfully employed on or before 1st July 1921.

9. No person shall employ or permit to be employed in any factory any woman or child or, except in prescribed circumstances, any other person whom he knows, or has reason to believe, to have already been employed on the same day in any other factory.

10. A register in Form " D " must be kept for all persons employed in every factory.

11. The notice required by Section 36 shall be written in Form "C" and shall be posted in a conspicuous place near the main entrance of the factory.

12. Every factory shall be sufficiently lighted.

13. In every factory there shall be maintained a free, sufficient and suitable supply of drinking water.

14. Unless specially exempted, every factory shall be provided with latrine accommodation. If females are employed, separate screened and marked latrines shall be provided.

15. Unless specially exempted, factories must be whitewashed each year and the date recorded in Form " G."

16. Any person who smokes or uses a naked light, or causes or permits any such light to be used, in the immediate vicinity of any inflammable material in contravention of Section 17 shall be punishable with fine which may extend to five hundred rupees.

17. All accidents within the scope of Section 34 to be reported as required by Rules 60—64.

18. No person under the age of eighteen years and no woman shall be employed in any factory in any of the operations specified in Part I of the Schedule, or, save in accordance with the regulations contained in Part II of the Schedule, in any operation involving the use of lead compounds.

19. Exceptions :—

(*a*) Sections 21, 22, 24, 26, 27 and 28 do not apply to clerks, time-keepers or accountants or to persons included in the Schedule below Rule 51.

(*b*) Sections 21, 22, 27 and 28 do not apply to any work or classes of persons specifically exempted by the Local Government under the provisions of Section 30 (1).

(*c*) Sections 21, 22, 27 and 28 do not apply to factories specifically exempted by the Local Government under the provisions of Section 30 (2).

(*d*) Sections 21, 22, 27 and 28 do not apply to work on urgent repairs, but such work must be reported as required by Rule 79.

20. All persons who exceed sixty hours' work a week under the circumstances stated in paragraphs 19 (*b*), (*c*) and (*d*) shall be paid for the overtime at a rate at least one and a quarter times the normal rate. The names of those who come under paragraph 19 (*d*) must be reported weekly to the Inspector as required by Rule 79.

Chief Inspector of Factories.

Orders under the Indian Factories Act, 1911 (*XII of* 1911), *as amended by Act II of* 1922 *and the Factories (amended) Rules, Bombay,* 1923.

The following are the principal orders, not incorporated in the rules, which are now in force,

Inspectors.

1. Under Government Notification, General Department, No. 11673, dated 23rd November 1920, notices, returns, etc., under the Factories Act and Rules should be sent by occupiers, managers, etc., to the Inspectors shown below :—

For factories in Sind :—
to the Inspector of Factories, Boilers and Smoke Nuisances, Karachi.

For factories in the districts of Ahmedabad, Kaira, Broach, Panch Mahals, and Surat and the Nawapur Taluka of West Khandesh :
to the Inspector of Factories, Boilers and Smoke Nuisances, Ahmedabad.

For factories elsewhere in the Presidency :
to the Chief Inspector of Factories, Boilers and Smoke Nuisances, Old Custom House, Bombay.

District Magistrates.

2. Under Government Notification, General Department, No. 2343, dated 20th April 1923, each District Magistrate (who is an Inspector of Factories under Section 4 (3) of the Act) shall within the limits of his own district pass no original orders under Sections 9, 10, 11, 12, 15, 16, 18, 18A, 19, 19A, and 19B of the Act, but shall confine his orders under those sections to the points to which the full-time Inspectors of Factories, Boilers and Smoke Nuisances have already directed the attention of the owners of the factories.

Sub-Divisional Magistrates.

3. Under Government Notification, General Department, No. 2343, dated 20th April 1923, every Sub-Divisional Magistrate in the Presidency including Sind is appointed an *ex-officio* additional Inspector of Factories within the local limits of his jurisdiction but his powers are limited to the authority to enter any factory within those limits and to make such examination of the premises and registers as may be necessary to enable him to satisfy himself that the requirements of Sections 21, 22, 23, 24, 27 and 28 of the Act are being properly observed.

Mamlatdars, Mukhtiarkars and Mahalkaris.

4. Under Government Notification, General Department, No. 2343, dated 20th April 1923, all Mamlatdars, Mukhtiarkars and Mahalkaris in the Presidency (including Sind) are appointed additional inspectors of factories within the limits of their talukas, mahals, or petas but their powers are limited to the authority to enter any factory within those limits and to make such examination of the premises and registers as may be necessary to enable them to satisfy themselves that the requirements of Sections 21, 22, 23, 24, 27 and 28 of the Act are being properly observed.

Public Health Officers and the Certifying Surgeon, Bombay.

5. Under Government Notification, General Department, No. 2804, dated 23rd November 1922, the Director of Public Health and all Assistant Directors of Public Health in the Bombay Presidency are appointed to be *ex-officio* additional Inspectors of Factories within the limits of their respective jurisdictions, and the Certifying Surgeon for the Town and Island of Bombay is appointed to be an additional Inspector of Factories within the limits of his jurisdiction.

The powers which any such Inspector may exercise are as follows :—

Power to enter any factory within the limits of his jurisdiction, and to make such examination of the premises and registers as may be necessary to enable him to satisfy himself that the requirements of Sections 9, 10, 11, 12, 13 and 14 of the said Act are being properly observed.

Defects found and remedies suggested under the said sections shall be reported by the said additional Inspectors to the Chief Inspector of Factories who shall pass final orders in each case.

Certifying Surgeons.

The undermentioned medical officers are appointed as Certifying Surgeons for factories within the limits of the places shown against their names :—

(1) By Government Notification, General Department, No. 4785-A, dated 23rd July 1912—

The Civil Surgeon, Ahmedabad	Ahmedabad.
The Medical Officer in charge of the dispensary at Viramgam..	Viramgam.
The Civil Surgeon, Broach	Broach.
The Civil Surgeon, Surat	Surat.
The Medical Officer in charge of the Municipal Dispensary at Nadiad	Nadiad.
The Civil Surgeon, Sholapur	Sholapur.
The Assistant Civil Surgeon, Poona	Poona and Mundwa
The Medical Officer in charge of the dispensary at Karad ..	Karad.
The Medical Officer in charge of the dispensary at Gokak ..	Gokak.
The Medical Officer in charge of the dispensary at Gadag ..	Gadag.
The Medical Officer in charge of the dispensary at Hubli ..	Hubli.
The Civil Surgeon, Karachi.	Karachi.
The Civil Surgeon, Hyderabad (Sind)	Hyderabad and Tando Jam.
The Civil Surgeon, Sukkur	Sukkur.

(2) By Government Notification, General Department, No. 7857-A, dated 19th November 1912—

The Medical Officer in charge of the Municipal Dispensary at Barsi	Barsi.

(3) By Government Notification, General Department, No. 2038-A, dated 11th March 1913—

The Certifying Surgeon for the Town and Island of Bombay ..	Kurla.

(4) By Government Notification, General Department, No. 6804-A, dated 23rd September 1913—

The Medical Officer in charge Arsenal and Ammunition Factory Establishments, Kirkee	Kirkee.

(5) By Government Notification, General Department, No. 7614-A, dated 22nd October 1913—

The Assistant Surgeon, Shikarpur..	Shikarpur.

(6) By Government Notification, General Department, No. 3220, dated 19th April 1915—

The Medical Officer in charge of the dispensary at Kalyan ..	Kalyan.

(7) By Government Notification, General Department, No. 726, dated 2nd February 1917—

The Civil Surgeon, Bijapur..	Bijapur.
The Medical Officer in charge of the Municipal Dispensary at Bagalkot	Bagalkot Taluka.
The Medical Officer in charge of the Municipal Dispensary at Ilkal	Ilkal.
The Medical Officer in charge of the Local Board Dispensary at Hungund	Hungund Taluka.

(8) By Government Notification, General Department, No. 10076, dated 25th November 1919—

The Civil Surgeon, Dhulia	Dhulia.

(9) By Government Notification, General Department, No. 2849, dated 15th March 1920—

The Sub-Assistant Surgeon, Talegaon	Talegaon.

(10) By Government Notification, General Department, No. 2186, dated 13th March 1922—

The Civil Surgeon, Jalgaon .. .. Jalgaon.
The Medical Officer in charge of the dispensary at Amalner .. Amalner.

(11) By Government Notification, General Department, No. 2186, dated 31st August 1922—

The Assistant Surgeon at Bandra .. .. Bandra.
The Medical Officer in charge of the Government Dispensary at Andheri .. .. Andheri.

(12) By Government Notification, General Department, No. 2186, dated 9th December 1922—

The Sub-Assistant Surgeon at Jambusar (District Broach) .. Jambusar.

(13) By Government Notification, General Department, No. 2186, dated 5th April 1923—

The Civil Surgeon, Thana .. .. Thana.

EXEMPTIONS.

Up till 31st March 1923 the following exemptions had been granted :—

I. Under Section (30) (1).

(1) *From Section* 21—

Under Section 30 (1) (*c*) by Government Notification, General Department, No. 3224, dated 14th December 1922:—

Oil mills.
Gur factories.

(2) *From Sections* 21 *and* 22—

Under Section 30 (1) (*c*) by Government Notification, General Department, No. 3224-A, dated 9th February 1923 :—

Continuous process workers in chemical factories.

(3) *From Sections* 21 *and* 22—

Under Section 30 (1) (*c*) by Government Notification, General Department, No. 3224, dated 15th February 1923 :—

(1) The distillery of the Gujarat Chemical Works at Ahmedabad in the Ahmedabad District.
(2) The Government Central Distillery at Godhra in the Panch Mahals District.
(3) The Government Central Distillery at Dhulia in the West Khandesh District.
(4) The Government Central Distillery at Nasik in the Nasik District.
(5) The Government Central Distillery at Mundhwa in the Poona District.
(6) The Government Central Distillery at Khanapur in the Belgaum District.
(7) The Government Central Distillery Kotri, Sind.

(4) *From Sections* 21, 22, 27 *and* 28—

Under Section 30 (1) (*a*) and (*c*) by Government Notification, General Department, No. 3224-B, dated 9th February 1923 :—

Staff employed in connection with pumping operations at oil installations subject to the condition that in the case of Section 21 sufficient time (though not a fixed period) is given for meals and in the case of Section 27 to a limit of 72 hours a week.

II. Under Section 30 (2).

(1) *From Sections* 27 *and* 28 under Government Resolution, General Department, No. 3224, dated 17th January 1923 :—

Aerated water factories in Bombay City from 15th March to 15th June only in each year subject to the condition that no person shall be employed for more than thirteen hours in any one day in such factories or for more than seventy-two hours in a week.

By order of the Governor in Council,
S. N. ZIMAN,
Acting Secretary to Government.

No. 881-89D. of 1923.

THE MILLOWNERS' ASSOCIATION,

Bombay, 27th July 1923.

THE ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY,

GENERAL DEPARTMENT, BOMBAY.

SIR,

I have the honour to acknowledge receipt of your letter, No. 2343-D, dated the 26th July 1923, enclosing a copy of Government Notification, No. 2343—Rules under the Indian Factories Act.—I have, etc.,

T. MALONEY,

Asstt. Secretary.

No. 903-89D. of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 30*th July* 1923.

THE DIRECTOR OF INDUSTRIES,

BOMBAY.

SIR,

I am directed to refer to the Rules under the Factory Act published in the *Bombay Government Gazettee*, July 12th 1923.

Rule 51 defines the persons deemed to hold positions of supervision in factories and it would appear that there are serious omissions as far as cotton mills are concerned.

The persons holding positions of supervision in the Winding Department, Warping Department, Heald Drawing Department and Sizing Department are not defined.

My Committee consider that the jobbers, assistant jobbers and mukadams in all the above-mentioned departments must be considered as holding posts of supervision and should therefore have been included in Rule 51.

Further, my Committee would like to be supplied with a definition of the term overseer; when applied to cotton mills it may be considered to have the same meaning as "mukadam."

Attention is also drawn to the fact that in the Weaving Department Rule 51 includes head jobbers, jobbers and overseers, but in the Spinning and Carding Departments only the first two classes are included; it is thought that the list should have been similar in both instances.—I have, etc.,

T. MALONEY,

Asstt. Secretary.

No. F.I.-6667 OF 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, *the 3rd August* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your No. 903-89D, dated 30th July 1923, concerning Rule 51 of the Rules under the Factories Act, published under the Bombay Government Notification No. 2343-D, dated 1st July 1923, I would draw your attention to the list accompanying your letter No. 846-89 of 13th October 1922 which gave the suggestions of your Association for the persons who should be considered as occupying positions of supervision. The persons specified in this list have been included in the list in Rule 51 with the one exception that the designation "Head Electrician" has been altered to "Electrical Engineer." If the list forwarded with your letter of 13th October has to be considered as incomplete, I shall be obliged if you will forward me a complete and definitive new list which I can put up for consideration of Government.—I have, etc.,

H. F. KNIGHT,
Ag. Director of Industries.

No. 1007-89 D. of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 10*th August* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

I am directed to acknowledge receipt of your No.-F.I. 6667 dated the 3rd August 1923, and in reply to suggest below the list of persons who may be deemed to hold positions of supervision or management in cotton mills for the purpose of Rule 51 :—

Manager.
Assistant Manager.
Departmental Heads and Assistants.
Electrical Engineer.
Head Store-keeper and Assistants.

Engineering Department :—
Foremen-Mechanics.

Carding Department :—
Head Jobbers.
Jobbers.
Mukadams.

Winding Department :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

Warping Department :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

Heald Drawing :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

Sizing Department :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

Weaving Department :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

Dyeing, Bleaching, Calendering and Cloth Finishing Departments :—
Head Jobbers.
Jobbers.
Overseers or Mukadams.

I have, etc.,

T. MALONEY,

Asstt. Secretary.

No. F.I.-8396 of 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, *the 27th September* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 1007-89D, dated 10th August 1923, forwarding a list of persons who may be deemed to hold positions of supervision or management in cotton mills for the purpose of Rule 51 under the Factory Act, I have the honour to attach herewith a list which I propose to ask Government to sanction. It is not so detailed as the list forwarded with your letter, but I think being framed on rather wider lines, it may prove to be more satisfactory.

2. I would say that the heald drawing department has been omitted, as it appears there is no machinery in this department and the presence of a jobber is hardly required.

3. It is difficult to make out a comprehensive list in greater detail owing to differences in nomenclature existing in various mills and various Districts. But I propose that if this list is adopted, a liberal interpretation should be given to the cases of persons in the various departments whose duties are similar to the persons whom the list specifically exempts.

4. Would you let me know whether the list I now propose will meet the requirements of your Association? If it does, I will submit it to Government for their sanction.—I have, etc.,

H. F. KNIGHT,

Ag. Director of Industries.

PROPOSED NEW LIST OF PERSONS DEEMED TO HOLD POSITIONS OF SUPERVISION OR MANAGEMENT IN COTTON MILLS.

Manager and Assistants.

Departmental Heads and Assistants.

Engineer and Certificated Assistants.

Electrical Engineer.

Head Store-keeper and Assistants.

Boiler Serang.

Engineering Department :—
Foremen Mechanics.

Spinning Departments :—
Jobbers or Muccadams.

(*Note.*—Spinning Departments shall, for the purposes of Rule 51, be deemed to include also the Blowing, Carding, Drawing and Frame Departments.)

Weaving Departments :—
Jobbers, Overseers or Muccadams.

(*Note.*—Weaving Departments shall, for the purposes of Rule 51, be deemed to include the preparatory processes of winding, warping and sizing).

Dyeing, Bleaching, Calendering, Finishing and Cloth Printing Departments :—

Jobbers, Overseers or Muccadams.

No. 1337-89D. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th October* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, F.I.-8396, dated the 27th September 1923, forwarding a list of persons who may be deemed to hold positions of supervision or management in cotton mills for the purpose of Rule 51 under the Factory Act, which it is proposed to submit to the Government of Bombay for sanction.

2. In reply I am to say that my Committee approve of the list suggested, provided that for reasons given in para 3 of your letter, a liberal interpretation is given to the cases of persons in the various departments, whose duties are similar to those of the persons whom the list specifically exempts.

For reasons of simplicity my Committee propose that the list should be worded as under. The alteration of the wording would not affect, in any material way, the meaning of the list accompanying your letter.

PROPOSED NEW LIST OF PERSONS DEEMED TO HOLD POSITIONS OF SUPERVISION OR MANAGEMENT IN COTTON MILLS.

Managers and Assistants.
Heads and Assistants of Technical Departments.
Engineer and Certificated Assistants.
Electrical Engineer.
Head Store-keeper and Assistants.
Boiler Serang.

Engineering Department :—
Foremen-mechanics.

Preparatory and Spinning Departments :—
Jobbers or Muccadams.

Preparatory and Weaving Departments :—
Jobbers.
Overseers or Muccadams.

Dyeing, Bleaching, Calendering, Finishing and Cloth Printing Departments :—
Jobbers.
Overseers or Muccadams.

I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. F.I.-9201 OF 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,
BOMBAY, *the 20th-22nd October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your letter No. 1337-89D, dated 10th October 1923, I should be glad if you could give me a list of the preparatory departments which are referred to in your letter under the spinning and weaving departments, as it would probably be advisable to have these preparatory departments clearly stated before approaching Government in the matter.—
I have, etc,.

H. F. KNIGHT,
Ag. Director of Industries.

No. 1456-89D of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th October* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, No. F.I.-9201, dated the 22nd October 1923, in which you request a list of the preparatory departments referred to in my letter, No. 1337-89D. of the 10th instant.

In reply I am to say that for the purposes of Rule 51, the preparatory departments of the spinning and weaving processes should be as under :—

Departments which for purposes of Rule 51 should be considered as preparatory to spinning.	Mixing Departments. Blowing Room Departments. Carding Departments. Combing ,, Drawing ,, Frames ,,
Departments which for purposes of Rule 51 should be considered as preparatory to weaving.	Reeling Departments. Warping ,, Winding ,, Sizing ,,

I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. F.I.-10616 of 1923.

OFFICE OF THE DIRECTOR OF INDUSTRIES,

BOMBAY, *the 1st December* 1923.

THE ASSISTANT SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Subject :—*Supervisors in Mills.*

Reference :—*Your letter No.* 1456-89D, *dated 29th October* 1923.

I regret that owing to a change in the charge of the Department, there has been a delay in answering your letter quoted above.

2. I observe that in this letter your Association now mentions three departments, *viz.*, mixing, combing and reeling which have not hitherto been brought into the discussion.

3. The correspondence shows that there are inherent difficulties in framing a complete list. I therefore venture again to refer to the list proposed in this office letter No. F.I.-8396, dated 27th September 1923, which includes all the main departments. I offer this list again as a fair practical solution on the understanding that its inclusion in the rules will not pre-

vent an Inspector from considering any legitimate supervisor not specifically included in it, as a departmental assistant, thus securing his exemption under Ru'e 51 (I) All Factories. In this connection, I may mention that the original rule left discretion in this matter to the Inspector. I therefore venture to suggest that the list proposed with my letter dated 27th September might be adopted and tested in the light of actual experience.—I have, etc.,

R. D. BELL,
Director of Industries.

No. 1641-89D. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th December* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

Supervisors in Mills.

I am directed to acknowledge the receipt of your letter, No. F.I.-10616 of 1st December 1923, and to state that the list of persons, who may be deemed to hold positions of supervision or management in cotton mills under Rule 51 of the Factories Act, forwarded with your letter, No. F.I.-8396 of 27th September 1923, has been accepted by my Committee, it being understood that discretion will be allowed to Factory Inspectors in the case of legitimate supervisors not specifically mentioned in the list.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX B—4.

REGULATION OF GINS AND PRESSES.

No. G-103.

REVENUE DEPARTMENT,
BOMBAY, *dated the* 22*nd December* 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Proposed legislation regarding the licensing of gins and presses.*

SIR,

I am directed by the Governor in Council to forward a copy of Government Resolution, Revenue Department, No. 103-G, dated 14th November 1922, and to request that this Government may be favoured with the views of your Association on the subject mentioned therein.—I have, etc.,

A. E. SERVAI,
for *Deputy Secretary to the Government of Bombay*

ACCOMPANIMENT.—Copy of Government Resolution referred to.

Trade and Commerce.
Proposed legislation regarding the licensing of gins and presses.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 103-*G.*

SECRETARIAT, FORT, BOMBAY

Dated the 14*th November* 1922.

Letter from the Government of India, Department of Commerce, No. 5154, dated 6th October 1922 :—

"With reference to the correspondence ending with your letter No. G.-103 dated the 15th September 1920, I am directed to address you on the subject of the recommendations contained in paragraphs 223 to 229 of the Indian Cotton Committee's Report. On receipt of replies to this Department letter No. 1718-D, dated the 28th February 1920, the Government of India asked for the views of the Indian Central Cotton Committee on these recommendations and received in reply Mr. Burt's letter No. 570* dated the 1st August 1921, of which a copy is enclosed,

"2. In paragraph 219 of their Report, the Indian Cotton Committee drew attention to malpractices deliberately employed at gins and presses and also to abuses which arose from faulty conditions at the factories. In paragraphs 223 to 229 they recommended legislation designed to check these faults and to encourage the marketing of clean and unmixed cotton. It was suggested that legislation should be passed by the Central Government requiring all ginning and pressing factories to take out licenses; that the licensing authority in each province should be the Local Government acting in consultation with the Central and Provincial Cotton Committees; and that the desired reforms should be introduced as conditions under which licenses would be granted.

"3. In consulting the Central Cotton Committee, the Government of India invited the Committee's attention to the fact that commercial opinion in India was not unanimously in favour of the adoption of a licensing system; and they asked to be furnished with the considered opinion of the Committee whether the proposal to introduce such a system should be further pursued. The Committee was also asked to advise on the general form which legislation should take and on the desirability of adopting with or without alteration the conditions suggested in paragraph 225 of the Indian Cotton Committee's Report. A copy* of the Government of India's letter is enclosed.

"4. It will be seen from the reply*, also enclosed, that the Central Cotton Committee are not in favour of the adoption of a licensing system. In coming to this decision, the Committee were not unanimous but considered on the whole that an all-India Act prescribing a licensing system would not be the best way of dealing with the admitted abuses, although, at the same time, Local Governments might be enabled to introduce a licensing system to carry out certain of the prescribed conditions if they so desired.

"5. The Committee carefully examined the detailed conditions suggested in paragraph 225 of the Indian Cotton Committee's Report and came to the conclusion that the submission of statistical returns, the marking of bales and the maintenance of a record of ownership of bales were of primary importance and should be enforced by all-India legislation, and that it should be open to Local Governments to frame rules to introduce such of the other reforms as they consider necessary. They suggest that these rule-making powers should be conferred by sections of the all-India Act and should be wide enough to admit of the adoption of a licensing system should this system appear to the Local Governments concerned to be the most effective way of securing the desired reforms.

* Printed as an accompaniment to this Resolution.

"6. The Government of India have given their careful attention to those recommendations read in the light of the proceedings which form an enclosure to Mr. Burt's letter. They are inclined to agree with the Committee that it is impracticable to proceed with the proposal for central legislation definitely introducing a system of licensing gins and presses. And since the Indian Cotton Committee proposed that the recommendations detailed in paragraph 225 of its Report should be enforced by means of conditions in the licenses, this decision has an important bearing on the whole case. At the same time much weight must be attached to the unanimous recommendation of the Central Cotton Committee that legislation should be introduced in the Central Legislature to deal with the adequate marking of bales, the compulsory maintenance of the necessary records in press-houses and the compulsory submission of statistical returns and, if such legislation is decided on, the Government of India are at present of the opinion that it should be undertaken in the Central Legislature under the authority of Section 67 (2) (*i*) of the Government of India Act.

"7. In addition to the above three reforms, the Committee at a subsequent meeting recommended, in regard to records of ownership, that the Committee should be empowered to call for declarations of ownership in cases where specific complaint had been received of the quality of a particular consignment. They also pointed out that the maintenance of such records was necessary in the interests of the press-house owner, to whom otherwise the responsibility for the quality of the cotton baled at his factory would attach.

"8. These recommendations correspond to those contained in (*f*) and (*i*) of paragraph 225 of the Indian Cotton Committee's Report. The Government of India are prepared to admit that it is desirable, in the interests of the trade, that cotton bales issued from all press-houses should bear the name or trade mark of the press-house and the station of origin together with the serial number of the bale, in an annual series, as it leaves the press-house ; and I am to ask whether your Government considers that legislation should be undertaken with this end in view. It is perhaps more doubtful whether it is practicable to insist on the maintenance of records of ownership. The number of pressing factories in India is very large and it does not seem possible to insist effectually that such records should be maintained in each. Inspection, with a view to securing compliance, would be regarded as inquisitorial and moreover it might be difficult to arrange for such inspection except at a cost possibly disproportionate to the advantages to be gained by the trade. At the same time, as the Central Cotton Committee have supported this suggestion, the Government of India are willing to reconsider their attitude if Local Governments press for the adoption of this measure.

"9. There are obvious advantages in the proposal that the compulsory submission of statistical returns by all cotton presses should be insisted on. These returns might take the form of a monthly or possibly fortnightly statement to be submitted by each press-house owner through the Director of Agriculture of the Province concerned to the Director of Statistics ; the statement to show the serial number of the last bale issued each month (or fortnight) from the press-house. This would enable the Director of Statistics to compile and publish a periodical statement of bales pressed and issued, with a running total for the season, either by areas or by provinces. The statistics thus prepared would be valuable not merely as recording progress with the baling of the crop but also as a check on the accuracy of cotton forecasts. But the principle of compulsion in the submission of statistical returns is new to India and the Government of India would be glad to know whether the proposal of the Central Cotton Committee is supported by your Government.

"10. It is unnecessary to refer in detail to the other recommendations of the Indian Cotton Committee in paragraph 225 of its Report. All these recommendations were considered in turn by the Central Cotton Committee, and their concrete proposals were :—

(1) that in all new ginning factories, it should be provided, if necessary by legislation, that separate exits and entrances should be made and certain other minimum requirements supplied ;

(2) that press-houses, where cotton is handled on the ground floor, should be paved and

(3) that only certified standard weights prescribed for the tract should be used and that correct scales should be used.

If legislation is undertaken in the Central Legislature, it might be possible to leave it to Local Governments to deal with matters of this kind by rules, but legislation of this nature is novel in character and though it might be provided that the rules in question should be made only with the previous approval of the local Legislative Council, the Government of India will await advice before definitely committing themselves to the proposals

"11. I am now to ask that the Government of India may be furnished with the views of your Government on the questions raised in this letter. The points on which advice is sought are summarised below :—

(1) Does your Government agree that the idea of all-India legislation for the licensing of gins and presses should be abandoned ?

(2) If so, should the Government of India proceed to introduce a Bill to provide—
(*a*) for the adequate marking of bales to enable ownership to be established,
(*b*) for the compulsory maintenance of such records in the presses as are necessary for the above purpose, and
(*c*) for the compulsory submission of statistical returns by pressing factories ?

(3) If so, should the Bill contain enabling clauses empowering a Local Government—
(*a*) to introduce a system of licensing gins and presses if it is satisfied that such a measure is necessary, and
(*b*) to frame rules dealing with the matters referred to in paragraph 10 of this letter ?

RESOLUTION.—Copies of the letter from the Government of India should be forwarded to the Commissioner in Sind, the Commissioners of Divisions, the Director of Agriculture, the Director of Industries, the Registrar of Co-operative Societies and the Collector of Bombay for favour of their opinion on the questions raised in the letter. The Commissioners should be requested to consult such Collectors in their respective charges as they consider necessary.

2. Copies of the letter should also be forwarded to the Chambers of Commerce, Bombay and Karachi, the Indian Merchants' Chamber and Bureau, the Bombay Millowners' Association, the Bombay Presidency Trades' Association, the East India Cotton Association, the Ahmedabad Millowners' Association and the Bombay Muccadams' Association for favour of their opinion on the questions raised in it.—By order of the Governor in Council,

A. R. DALAL,
Deputy Secretary to Government.

Accompaniments to Government Resolution, Revenue Department, No. 103-*G, dated the* 14*th November* 1922.

No. 3619, *dated* SIMLA, *the* 16*th May* 1921.

From—C. A. Innes, Esq., C.I.E., I.C.S., Secretary to the Government of India, Department of Commerce.
To—The Secretary, Central Cotton Committee, Bombay.

I am directed to invite the attention of the Central Cotton Committee to paragraphs 219 and 223—231 of the Indian Cotton Committee's Report and to Recommendations Nos. (12 to (17) in the Summary of Recommendations at the end of Chapter XVI of that Report. I am directed also to forward, for the information of the Committee, copies of this Department's

Circular letter No. 1718-D, dated the 28th February 1920, and of the replies which have been received from Local Governments and Administrations.

2. It will be seen that the Government of India accepted generally the conclusions of the Indian Cotton Committee in regard to the important question of licensing gins and presses and that they expressed themselves willing, subject to any observations which the letter referred to above might elicit, to introduce in the Imperial Legislature the legislation necessary to give effect to those conclusions. Subject to some modifications on points of detail, Local Governments and Administrations have accepted the proposals of the Indian Cotton Committee, but before legislation is introduced, I am to request that the Government of India may be furnished with the advice of the Central Cotton Committee on the whole question.

3. In paragraph 219 of their Report, the Indian Cotton Committee deal with the malpractices which are carried on in ginning and pressing factories. Some of these malpractices are deliberate, others are due to faulty conditions. Among the former may be mentioned the watering of cotton, the mixing of cotton and the adjustment of ginning machinery in such a way as to allow cut or crushed seed to pass into the ginned cotton. As regards abuses arising out of faulty conditions the Committee comment on the facts that few ginneries have separate entrances and exits for *kapas* and lint, respectively, that the platforms behind the gins on which the *kapas* is stored are usually too narrow, that the compounds of ginning and pressing factories are not usually paved and that godown accommodation is frequently insufficient. They record their opinion that the reforms which they consider essential cannot be introduced unless control is taken of ginning and pressing factories and they recommend that all ginning and pressing factories should be required to take out licenses. They suggest that the authority which should issue and withdraw licenses should be the Local Government acting in consultation with the Central and Provincial Cotton Committees, and in paragraphs 224—229 they explain their proposals in some detail.

4. I am first to ask that the Central Cotton Committee will be good enough to inform the Government of India whether they accept the fundamental proposition on which the proposed system of licensing rests, namely, the view of the Indian Cotton Committee that the malpractices which go on in ginning and pressing factories are so serious that, the trade itself being powerless to deal with them, Government must intervene by way of control. It will be noticed that the system of control proposed, besides entailing very considerable degree of interference with ginning and pressing factories, involves a departure from the policy which the Government of India have hitherto followed in regard to the adulteration of produce. In this connection I am to invite attention to the Government of India's letter No. 9164, dated 8th August 1917, of which a copy is enclosed for reference. It is true that the Government of India have already agreed, provisionally, to the licensing system proposed by the Indian Cotton Committee, but it appears from the replies of Local Governments that commercial opinion is not unanimously in favour of this system. Reference may be made, for instance, to the correspondence enclosed with the letter of the Government of Madras, No. 1824, dated the 16th October 1920. In the circumstances, since the Indian cotton trade is strongly represented in your Committee, the Government of India think that it would be useful if you would furnish them with the considered opinion of the Committee whether the proposal to introduce a system of licensing of ginning and pressing factories should be further pursued.

5. I am also to ask that your Committee, on the assumption that a licensing system will be introduced, will advise the Government of India on certain subsidiary points of detail. One of the main recommendations of the Indian Cotton Committee is that all ginning and pressing factories, whatever the number of hands employed, should be brought under the operation of the Indian Factories Act. The Indian Factories Act is now under amendment, and if the Bill which was introduced last session is passed, the Act as amended will contain no special provision for ginning and pressing factories. Under the Bill as it stands, the provisions of the Factory Act will ordinarily apply to premises where not less than twenty persons are simultaneously employed in any one day in the year, but power is given to Local Governments to reduce this number in respect of particular factories or classes of factories by notification in the *Gazette* to ten persons. It is hoped that this Bill (a copy of which is

enclosed for reference) will be passed into law at the session in August and September next It will not be possible, therefore, to give effect to this recommendation of the Indian Cotton Committee in this Bill for the amendment of the Indian Factories Act. Nor do the Government of India think that this would be the right course to follow. The Indian Cotton Committee proposed that all ginning and pressing factories, irrespective of the number of hands employed, should be brought under the operation of the Factories Act, not so much for the purpose of securing the objects which that Act has in view as for the purpose of securing regular inspection of ginning and pressing factories in order that certain abuses connected with the cotton trade might be brought under control. It is, therefore, proper, in the opinion of the Government of India, that, if the proposal of the Indian Cotton Committee is approved, it should be given effect to in the special legislation which will be necessary in order to give effect to the proposal that all ginning and pressing factories should be licensed. The two proposals of course stand or fall together, but even if it be decided to introduce a licensing system, the Government of India foresee practical difficulties of a serious nature in the way of accepting the further proposal that all ginning and pressing factories should be brought under the operation of the Factories Act. The essential condition is that the factory inspection staffs in the different provinces should be adequately strengthened. It would appear from the replies which have been received that Local Governments are willing to make the necessary addition to their staffs in order to enable them to cope with the extra work involved in the inspection of all ginning and pressing factories. But it is probable that when these replies were written, Local Governments did not realise that they would shortly be called upon to make considerable increases in their inspection staffs by reason of a general revision of the Indian Factories Act. In the majority of provinces the factory inspection staffs are now proving insufficient for the proper administration of the existing Factories Act. The Act as amended will tax the resources of Local Governments still more, and for some time after the Act has been passed, they will find it difficult to get a sufficient number of qualified men properly to administer the Act. The inclusion of all ginning and pressing factories would mean a considerable further burden. Many of these factories are situated in rural areas, and the inspection of two or three of them with perhaps 20 employees in all might probably take more time than the inspection of three large factories in a big industrial centre. In the circumstances, it seems probable that Local Governments will be compelled to reconsider the matter. In the meantime, the Government of India would be grateful for the views of the Committee whether it is necessary that all ginning and pressing factories should be brought under the Factories Act, or whether the requirements of the case would be met if Local Governments exercised in respect of such factories the discretion which it is proposed to vest in them by the amendment proposed in clause 2 (3) (*b*) of the Bill now before the Legislative Assembly.

6. I am next to ask that the actual conditions proposed for inclusion in the licenses in paragraph 225 of the Report may be carefully scrutinised. Condition (*m*) has been generally criticised as unnecessary except in the Punjab and some of the other conditions suggested by the Indian Cotton Committee have also been objected to on various grounds. The Tuticorin Chamber of Commerce, for instance, which is particularly interested in ginning factories, objects to condition (*a*) on the ground that the best lay-out of a ginning factory must always be a matter of opinion, that it would be an unwarranted interference with private initiative to stereotype a standard plan which must be adhered to. The Government of India consider that these conditions should be carefully scrutinised and that only those conditions should be inserted which are absolutely essential in order to secure the ends in view. It is an important question for consideration whether the conditions to be inserted in a license should be uniform for all India and Burma or whether they should be modified from province to province or even for different tracts within the same province in order to suit local conditions.

7. Connected with this last question is the question, what form the necessary legislation should take. The Legislature can hardly be expected to agree to Local Governments being left to license ginning and pressing factories on such terms or in accordance with such rules as they think fit, and it is quite possible that the Legislative Assembly and the Council of State will desire to know, and to have the opportunity of considering, the exact conditions which it is proposed to include in the licenses in the different provinces and in

different parts of the same province. One possible course therefore would be for the Central Committee first to draw up model conditions for insertion in the licenses and then to settle in consultation with the Local Governments and the Provincial Committees, what modifications would be necessary in the model conditions in order to make them suitable for application to the different provinces. The conditions as finally settled for each province or part of a province would then be incorporated in the Bill as Schedules to the Bill and so would come before the Legislature. The objection to this course is that every alteration in the Schedules would require legislation, and the procedure suggested would not be sufficiently elastic. It is possible that the difficulty could be overcome by including in the Schedule to the Bill the model conditions which it is hoped the Central Cotton Committee will draw up. Some of these [as for instance (*e*), (*i*) and (*j*) in paragraph 225 of the Indian Cotton Committee's Report] would be uniform for all India. Others would leave considerable latitude to the licensing authorities in each province, and as a further safeguard it might be provided that conditions other than those which should be uniform for all India should require the approval of the local Legislature before being included in the standard form of license for any particular province.

8. The arrangements for licensing will also require careful consideration. One course would be to leave the licensing in the provinces to the Local Governments acting in concert, either with the provincial or local committees to be constituted under paragraph 7 of the Government of India's Resolution No. 404—22, dated the 31st March 1921, or with your Committee, and to provide for an appeal to the Governor-General in Council. An alternative would be to leave the actual licensing either to the provincial or local committees referred to above or to a committee specially constituted for the purpose and to provide for an appeal to the Central Cotton Committee. The Government of India would prefer the latter course. They assume that the provincial and local committees will be composed mainly of non-officials and that the cotton trade in general and the ginning and pressing interests in particular will be strongly represented on them, and on general grounds they see considerable advantages in entrusting the control of ginning and pressing factories to the trade itself through the medium of such committees. If possible, they would prefer not to interfere themselves more than is absolutely necessary.

9. It will be understood that the above suggestions have been made merely as a basis for discussion, and I am now to ask that the Government of India may be furnished with the considered views of the Central Cotton Committee on the whole question.

No. 570 *dated* BOMBAY, *the* 1*st August* 1921.

From—B. C. Burt, Esq., B.Sc., M.B.E., F.C.S., Secretary, Indian Central Cotton Committee.

To—The Secretary to the Government of India, Commerce Department.

With reference to your letter No. 3619 of the 16th of May 1921, I am directed by the Central Cotton Committee to forward a copy of their proceedings.

It was clear from the preliminary discussion that the Indian Cotton Committee's proposals for the licensing of presses were by no means generally accepted. Several trade members of the Committee, though disagreeing with certain of the conditions which the Indian Cotton Committee proposed should be included in the licenses, were, nevertheless, strongly in favour of a system of licensing as a definite proposal towards dealing with serious abuses. Many of them, however, felt that there were objections to a system of control which would enable the licensing authority to withdraw a license peremptorily and thus not only severely punish a ginner or baler but possibly several merchants by whom he was employed and whose outstanding contracts might be interfered with. Other non-official members went further than this and considered that a system of licensing in the form proposed by the Indian Cotton Committee would be unworkable on account of the opposition which it would arouse amongst factory owners.

There was also a strong feeling that conditions have materially altered with the introduction of the Reforms Scheme and that a drastic All-India Act was not the best way of dealing with the abuses concerned. A sub-committee was,t herefore, appointed and directed to examine the detailed proposals of the Indian Cotton Committee with a view to ascertaining how far the Committee were in agreement as to the general principles involved and on the restrictions which it was necessary to impose.

Proceeding from this to a consideration of the machinery necessary to carry out their recommendations, the Central Cotton Committee are unanimous that there are three essential conditions to improvement :

(1) the adequate marking of bales to enable the ownership of bales to be established,

(2) the compulsory maintenance of such records in the presses as are necessary for the above purpose, and

(3) compulsory statistical returns from cotton pressing factories.

My Committee consider that uniformity in these three essential matters is necessary, and for this reason have recommended that provision for these should be made by an All-India Act, but that the other reforms which they recommend are largely matters of provincial importance and that, so far as these are concerned, the All-India Act should give power to Local Governments to frame rules. It will be observed that my Committee have not negatived the proposed scheme of licensing but leave it open to any Local Government to introduce this system if they consider it the best method of securing the proper working of gins and presses. I am to add that the Central Cotton Committee consider that restriction of transport on kapas, cotton and waste is far more important as a means of checking adulteration than the control of gins and presses.

With reference to paragraph 5 of your letter you will observe that the Central Cotton Committee consider that the provisions of the new Factories Bill are sufficient and that it is not necessary to insist that all ginning and pressing factoires, whatever the number of hands employed, should be brought under the Indian Factories Act. Should the present Bill be materially altered, my Committee would desire to have an opportunity of reconsidering the matter. In this connection I am also to say that the Central Cotton Committee consider that provision for the adequate lighting of ginning and pressing factories which work at night should be provided for by the Factory Act and should not be dealt with by special legislation for the control of gins and presses.

INDIAN CENTRAL COTTON COMMITTEE.

PROCEEDINGS, JULY 21ST, 1921.

Subject I.—Proposal of the Indian Cotton Committee for the control of Gins and Presses.

The report of Sub-Committee A was read and discussed.
Resolved.—

I. *With reference to paragraph* 225 *of the Indian Cotton Committee's Report the Central Cotton Committee agree that :*

(1) *The proper marking of bales at presses is essential.*
(2) *The maintenance of press records which would enable the ownership of every bale to be established should be compulsory.*
(3) *Statistical returns should be compulsory.*

II. The Central Committee then considered the Sub-Committee's Report on paragraph 225 (*a*) to (*m*) of the report of the Indian Cotton Committee.

Resolved that the Central Cotton Committee are not in favour of prescribing standard plans for New Ginning Factories but that steps should be taken, if necessary by legislation, to ensure that in all new Ginning Factories separate exits and entrances should be provided and certain other minor requirements provided for, but that otherwise the lay-out of the factory should be left to the owner. They consider that plans should be submitted for approval to Provincial Cotton Committees and/or Provincial Agricultural Departments.

III. The Central Cotton Committee were opposed to the proposal in paragraph 225 (*b*) of the Indian Cotton Committee's Report and considered that the proposal in paragraph 225 (*c*) could not be insisted on in practice.

IV. *Indian Cotton Committee's Report, paragraph* 225 (*d*).—The Central Cotton Committee recommend that this should be amended to read as follows :—

" In press-houses where cotton is handled on the ground floor this floor should be paved. *Indian Cotton Committee's Report, paragraph* 225 (*e*).—The Central Cotton Committee consider that this would be difficult to enforce.

Paragraph 225 (*f*).—Dealt with in I (3) above.

Paragraph 225 (*g*).—*Resolved " With reference to paragraph* 5 *of Mr. Innes' letter, the Indian Central Cotton Committee observed that the new Factories Bill does not contain any clause corresponding to clause* 27 *in Act XII of* 1911 *exempting Cotton Ginning Factories from certain provisions of the Factories Act. If the Bill be passed as drafted all Ginning Factories employing over* 20 *persons will automatically come under the Act and Local Governments will have power to bring Factories employing over* 10 *persons under the Act. In the opinion of the Central Cotton Committee this is sufficient but it desires to have an opportunity of reconsidering the question should the Factory Bill be materially altered."*

Paragraph 225 (*h*).—The Central Cotton Committee endorse this recommendation.

Paragraph 225 (*i*).—The Central Cotton Committee consider that this recommendation should be amended to read :—

" The owner of a ginning factory should undertake to keep a complete daily record of all the cotton *or kapas* ginned in his factory showing in detail the name of the person for whom it was ginned. In the case of a pressing factory the daily record should show the quantity of cotton pressed, the name of the person for whom it was pressed, and the number of bales pressed daily and where necessary for statistical purposes the weight of each bale. The owner of a pressing factory should mark each bale with the number assigned to the factory and with a running serial number for the season to ensure that the identity of the original owner of the bale may be known."

System of marking bales.—The Central Cotton Committee consider that bales should be clearly marked on the flat side of the bale with the number of the factory and the running serial number.

Paragraph 225 (*j*).—This was not considered necessary by the Central Cotton Committee but is unobjectionable provided that the words " members of the Central Cotton Committee or of Provincial or Local Committees " are omitted.

Paragraph 225 (*k*).—The Central Cotton Committee consider this recommendation unnecessary as measures to control seed to deal with insect pests should be taken under a Pests Act.

Paragraph 225 (*l*).—The Central Cotton Committee consider that this should be provided for in the Factories Act.

Paragraph 225 (*m*).—The Central Cotton Committee consider the proposal to be unworkable.

Machinery for carrying out the above recommendations.

It was considered that it was essential that rules for the marking of bales, maintenance of records and submission of statistical returns should be uniformly enforced throughout India. The Sub-Committee's recommendation was therefore amended to read as follows :—

"The Central Cotton Committee consider that an All-India Act should be passed by the Central Legislature empowering Local Governments to frame rules with a view to giving effect to all or any of the above recommendations. The principal Act should enforce the marking of bales and the maintenance of proper press records and the furnishing of statistical returns."

The report of the Sub-Committee as amended was unanimously accepted.

B. C. BURT,

Secretary, Indian Central Cotton Committee.

INDIAN CENTRAL COTTON COMMITTEE.

Report of Sub-Committee A.—20th July 1921.

CHAIRMAN :

Mr. H. A. F. Lindsay.

MEMBERS :

*1. Mr. V. A. Grantham (Bombay Chamber of Commerce).
2. Mr. Mathuradas Vassanji (Indian Merchants' Chamber and Bureau).
*3. Mr. C. W. DuBreul (Cotton Contracts Board).
4. Seth Mangaldas Girdhardas Sahib (Ahmedabad Millowners' Association).
5. Mr. H. P. M. Rae (Madras Commercial Representative).
6. Mr. N. A. Dravid, M.L.C. (Berar Cotton Ginners and Merchants).
7. Mr. F. S. Travers (Karachi Chamber of Commerce).
8. Mr. Manilal Nanavati (Director of Commerce and Industries, Baroda).
*9. Dr. H. H. Mann (Director of Agriculture, Bombay).
10. Mr. Mazhar Husain (Director of Agriculture, Hyderabad).
11. Honourable Mr. Lalubhai Samaldas.
*12. Mr. C. A. H. Townsend (Director of Agriculture, Punjab).
*13. Dr. A. E. Parr (Deputy Director of Agriculture, Aligarh).
14. Mr. B. C. Burt (Secretary).

Read Indian Cotton Committee's Report, paragraphs 219 and 223 to 231.

Subject I.—Licensing of Gins and Presses.

The Sub-Committee first considered the different conditions proposed by the Indian Cotton Committee for gin licenses as an indication of the improvements which it was desired to introduce with a view to come to a conclusion with regard to general principles before discussing the machinery required.

(1) With reference to paragraph 225 of the Indian Cotton Committee's Report, Section (*i*), the Sub-Committee agreed that the proper marking of bales at the press is essential.

* Also served on Sub-Committee B.

(2) Press records should be maintained which would enable the ownership of every bale to be established (carried by majority, two members opposing).

(3) Statistical returns [paragraph 225 (*f*)] should be compulsory.

Paragraph 225 (*a*).—The Sub-Committee were not in favour of standard plans for new presses. Mr. Townsend stated that the Punjab Government, when giving facilities for factory sites in the new canal colonies, insisted on the plans being approved by the Department of Agriculture on conditions broadly similar to those recommended by the Indian Cotton Committee.

The Sub-Committee considered that steps should be taken to ensure, if necessary, by legislation, that in all new ginning factories separate exits and entrances should be provided and certain other minimum requirements provided for but that otherwise the lay-out of the factory should be left to the owner. They considered that plans should be submitted for approval to Provincial Cotton Committees and/or Provincial Agricultural Departments (carried by majority, two members opposing).

Paragraph 225 (*b*).—The Sub-Committee were unanimously opposed to this.

Paragraph 225 (*c*).—The Sub-Committee considered it impossible to insist on this in practice.

Paragraph 225 (*d*).—The Sub-Committee recommended that all press-houses should be paved. The Sub-Committee remarked that this is the common practice and considered that it should be insisted on both for new and existing presses.

Paragraph 225 (*e*).—The Sub-Committee considered that this would be difficult to enforce.

Paragraph 225 (*g*).—The Sub-Committee proposed the following draft Resolution for consideration of the Committee :—

> *" With reference to paragraph* 5 *of Mr. Innes' letter the Indian Central Cotton Committee observe that the proposed new Factories Act does not contain any clause corresponding to clause* 27 *in Act XII of* 1911 *exempting Cotton Ginning Factories from certain provisions of the Factory Act. If the Act be passed as drafted all ginning factories employing over* 20 *persons will automatically come under the Act and Local Governments will have power to bring factories employing over* 10 *persons under the Act. In the opinion of the Central Cotton Committee this is sufficient but it desires to have an opportunity of reconsidering the question should the draft Factory Act be materially altered."*

Paragraph 225 (*h*).—The Sub-Committee accepted this recommendation.

Paragraph 225 (*i*).—This recommendation was accepted by the Sub-Committee as amended below :—

> " The owner of a ginning factory should undertake to keep a complete daily record of all the cotton ginned in his factory, showing in detail the name of the merchant for whom it was ginned and the quantity of cotton ginned daily. In the case of a pressing factory, the daily record should show the name of the person for whom it was pressed, the weight of each bale and the number of bales pressed daily. The owner of a pressing factory should undertake to mark bales with the number assigned to the factory."

System of marking bales.—The Sub-Committee considered that bales should be clearly marked on the flat side of the bale with the serial number of the factory as recommended by the Indian Cotton Committee.

Paragraph 225 (*j*).—The Sub-Committee did not consider this necessary but they did not object to it provided that members of the Central Cotton Committee or of the Provincial or Local Committee were omitted.

Paragraph 225 (*k*).—This condition was considered unnecessary as measures to control seed to deal with insect pests should be taken under a Pests Act.

Paragraph 225 (*l*).—*Lighting of factories.*—The Sub-Committee considered that this should be provided for in the Factory Act.

Paragraph 225 (*m*).—The Sub-Committee considered this proposal unworkable.

As regards the machinery proposed to carry out these improvements, the Sub-Committee considered that an All-India Act should be passed by the Central Legislature empowering Local Governments to frame rules with a view to giving effect to all or any of the above recommendations. This was accepted unanimously. Messrs. Grantham and DuBreul (who were temporarily absent on another sub-committee) pointed out, however, that the All-India Act should contain provisions for the marking of the bales and the maintenance of records and returns, otherwise statistical information would be incomplete as in the past. The marking of bales is the most important of these proposals and to be effective must be universal.

B. C. BURT,
Secretary,
Indian Central Cotton Committee.

No. 152-44 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th March* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter No. G-103, dated the 22nd December 1922, and its accompaniment, in which you request this Association to forward their views to the Government of Bombay on the proposed legislation regarding the licensing of gins and presses.

In reply I am to state that after having very carefully considered the opinions put forward by the Government of India and the Indian Central Cotton Committee as cited in the accompaniment to your letter, my Committee are unanimously of opinion that :—

(1) the idea of all-India legislation for the licensing of gins and presses should be abandoned until such time as the effect of the measures comprised in the Cotton Transport Bill combined with the necessary legislation providing for the adequate marking of bales, the compulsory maintenance of the necessary records in press-houses and the compulsory submission of statistical returns, which my Committee consider should be introduced at an early date, can be accurately observed;

(2) with regard to the legislation which my Committee recommend in (1) they are of opinion that the Bill should contain enabling clauses empowering a local Government—

(*a*) to introduce a system of licensing gins and presses if it is satisfied that such a measure is necessary, and

(*b*) to frame rules dealing with the matters referred to in paragraph 10 of the accompaniment to the Bombay Government's letter.—I have, etc.,

R. AINSCOUGH,
Ag. Secretary.

APPENDIX B-5.

INTERNATIONAL LABOUR CONFERENCE.

D. O. No. L-1113.

GOVERNMENT OF INDIA.

DEPARTMENT OF INDUSTRIES AND LABOUR,

SIMLA, *the 15th May* 1923,

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I enclose a copy of a Press *Communique* which we have just issued. The Employers, Delegate who attended the last Conference was nominated by the Bengal Chamber of Commerce and we are anxious, if possible, that the Delegate this year should go from some other part of India. As you will see, however, from the *Communique*, the Conference is to be a very brief and a comparatively unimportant one and we think that you will agree that it is hardly worth while sending a delegate from India if this can be avoided. It has occurred to us that the Millowners' Association may possibly be able to take the lead in nominating an employer who is in England and who might be willing to attend. We should be glad if they could suggest any name, after consulting, if possible, other leading associations of employers interested in factories.—Yours, etc.,

A. H. LEY.

Secretary to Government.

GOVERNMENT OF INDIA.

DEPARTMENT OF INDUSTRIES AND LABOUR.

Dated SIMLA, *the 8th May* 1923.

Press Communique.

The Government of India have been informed that the fifth session of the International Labour Conference will open at Geneva on 18th October 1923 ; it is expected to last for about a week. The only item on the agenda relates to the general principles for the organisation of Factory Inspection.

2. Each State should be represented by four delegates of whom two will be Government representatives, one a representative of the employers, and one a representative of labour. The right of nominating all the delegates rests with the Government of India, but in selecting the delegates for employers and labour, the Government of India will attach due importance to recommendations made by organized representative associations of employers and employed.

3. All suggestions as to the nomination of non-Government delegates should reach the Secretary to the Government of India in the Department of Industries and Labour at the earliest possible date, and in any case, not later than 30th June 1923, in order to enable Government to make the selections, to report them to the International Labour Office and to make adequate arrangements for the journey of the Delegates. The Government of India will pay travelling expenses for all delegates finally nominated, whether they represent Government or not.

A. H. LEY.

Secretary to the Government of India.

No. 525-85 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 29*th May* 1923.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR,
SIMLA.

SIR,

I am directed to acknowledge receipt of your letter, D. O. No. L-1113 of the 15th May 1923, on the subject of the nomination of an Employers' Representative at the forthcoming Conference at Geneva.

In reply I am to state that my Committee have pleasure in suggesting the name of Mr. J. A. Kay, Chairman of the Bombay Millowners' Association in 1921-22, and 1922-23, and who is at present on leave in England, as the Employers' representative.

The nomination made by my Committee will of course be subject to the consent of Mr. Kay, who has already been addressed on the subject.

Mr. Kay's address is given below :—

J. A. Kay, Esq., C/o Messrs. W. H. Brady & Co., Ltd., 16, John Dalton Street, Manchester.

I have, etc,
T. MALONEY,
Asstt. Secretary.

No. 524-85 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 29*th May* 1923.

J. A. KAY, Esq.,
MANCHESTER.

DEAR SIR,

I am desired to address you on the subject of the nomination of an Employers' Representative in the fifth session of the International Labour Conference to be held at Geneva on 18th October 1923.

The Government of India, in their Press *Communique* of the 8th May 1923, point out that the only item on the Agenda relates to the general principles for the organisation of Factory Inspection which is of course of special importance to the Association.

In a D. O. which accompanied the Press *Communique*, it was suggested that the Millowners' Association might, if possible, after consultation with other bodies, suggest an employer, who is at present in England, to represent them at the forthcoming Conference.

Accordingly, at a meeting of the Committee, held on 28th May 1923, your name was suggested to the Government of India as the Employers' Representative. I shall, therefore, be glad if you will kindly intimate to me your willingness to attend the Conference at Geneva.—
Yours faithfully,

T. MALONEY,
Asstt. Secretary.

16, JOHN DALTON STREET,
MANCHESTER, 28*th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am duly in receipt of your esteemed letter of the 29th May, in regard to the Employers' Representative in the fifth session of the International Labour Conference, to be held at Geneva on October the 18th, 1923, and I am extremely obliged to your Committee for having suggested to the Government of India that I should act as the Employers' Representative. I shall be very pleased to do so should the Government so desire. I wish to say, however, that I have to definitely leave for Mombasa on the 2nd of November next, so that if by any chance the date of the Conference is altered from the 18th of October, I should have to then request you to make other arrangements for representation. If the date remains as mentioned, then I should be able to look after our interests. I now await your further news as to whether Government have accepted your nomination, and if so, will you please let me have, as early as possible, full details and instructions of anything which the Committee would like doing in this connection. Also any mandates, and papers in connection with the organisation of factory inspection, which you might have on your files. A copy of the revised Factory Act, and Rules made under it, would be of great use to me.—Yours faithfully,

J. A. KAY.

No. 1161-85 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 5*th September* 1923.

THE SECRETARY, THE INDIA JUTE MILLS ASSOCIATION, CALCUTTA.
" " THE INDIAN MINING FEDERATION, "
" " THE INDIAN ENGINEERING ASSOCIATION, "
" " THE AHMEDABAD MILLOWNERS' ASSOCIATION, AHMEDABAD.
" " THE UPPER INDIA CHAMBER OF COMMERCE, CAWNPORE.
" " THE BENGAL CHAMBER OF COMMERCE, CALCUTTA.
" " THE BOMBAY EUROPEAN TEXTILE ASSOCIATION.
THE GENERAL MANAGER, THE TATA IRON & STEEL CO., LTD., JAMSHEDPUR.
MESSRS. BINNY & CO., MADRAS.

DEAR SIR,

I am directed to inform you that the Government of India have nominated Mr. J. A. Kay, Ex-Chairman of this Association, as the representative of the Employers of India at the forthcoming International Labour Conference to be held at Geneva commencing on the 22nd October 1923. The only item on the Agenda relates to the general principles for the organisation of factory inspection.

Mr. Kay has been in communication with my Committee and would like to be placed in possession of the views of the different Employers' organisations in India.

Accordingly, I am to suggest that if you have any views to put forward in this connection you should forward them direct to Mr. Kay, whose address is :—

C/o Messrs. W. H. Brady & Co., Ltd., 16, John Dalton Street, Manchester.

In view of the shortness of time available before the commencement of the Conference and in case your letter should miss him at his English address it would perhaps be advisable to post a copy of your letter to Mr. Kay, C/o the International Labour Office, Geneva.—Yours faithfully,

R. AINSCOUGH,
Ag. Secretary.

No. 1207-85 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, *12th September* 1923.

J. A. KAY, Esq.,

MANCHESTER.

DEAR SIR,

I am directed to call your attention to the terms of a resolution passed by the General Committee of the Millowners' Association on 3rd September 1923, as a result of a discussion upon the subject of the Agenda for the forthcoming International Labour Conference at Geneva.

RESOLUTION.—Mr. Kay be given a mandate to express his personal views on behalf of the Association.

Yours faithfully,
T. MALONEY,
Asstt. Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF INDUSTRIES AND LABOUR.

No. L-1136.

Dated SIMLA, *the 13th August* 1923.

Resolution.

In pursuance of Article 389 of the Treaty of Versailles, the Government of India hereby nominate the following officials and non-officials to represent the Government of India, the Employers and the Workers, respectively, at the meeting of the International Labour Conference to be held at Geneva commencing on the 22nd October 1923 :—

(1) *To represent the Government of India —*

Delegates:

D. M. DALAL, ESQUIRE, C.I.E.,
High Commissioner for India.

SIR L. J. KERSHAW, K.C.S.I., C.I.E.,
Secretary, Industries & Overseas Department, India Office, London.

Adviser:

A. G. CLOW, ESQUIRE, F.S.S., I.C.S.,
Under-Secretary to the Government of India in the Department of Industries and Labour.

(2) *To represent the Employers—*

J. A. KAY, ESQUIRE,
Chairman, Millowners' Association, Bombay.

(3) *To represent the Workers—*

K. C. ROY CHOWDHURY, ESQUIRE,
Member, Bengal Legislative Council.

2. The Delegate of the Employers has been nominated on the recommendation of the Millowners' Association, Bombay.

3. The Workers' Delegate has been nominated on the recommendations of a large number of Labour Unions and Associations.

4. The Conference will be brief, being only expected to last for one week and the only item on the Agenda relates to the general principles for the organisation of factory inspection. In view of the consideration that the Delegates nominated to represent the Employers and Workers are acquainted with conditions in Indian factories, the Government of India have decided that the appointment of technical Advisers to accompany them is not necessary.

ORDERED that this Resolution be published in the Supplement to the *Gazette of India.*

ORDERED also that the Resolution be communicated to each Delegate and adviser named therein, the Secretary, Bombay Millowners' Association, and the Accountant-General, Central Revenues.

Copy forwarded to the Secretary, Millowners' Association, Gresham Building, Fort, Bombay, with reference to their letter No. 963-85, dated 7th August 1923. Mr. Kay has agreed to represent the Employers at the Conference. He will leave Geneva on the 27th October 1923.

C. M. TRIVEDI,
Offg. Under-Secretary to the Government of India.

QUESTIONNAIRE ISSUED BY THE INTERNATIONAL LABOUR OFFICE.

I. OBJECT OF FACTORY INSPECTION.

(*a*) Do you consider that the work of factory inspection should be restricted to the supervision of the enforcement of the laws regulating conditions of labour ?

(*b*) What classes of labour laws do you consider should be brought under the supervision of factory inspection ?

(*c*) Do you consider it advisable to give factory inspection officials other work ?
In particular, do you consider it advisable, as has been done in some States, to give factory inspectors additional work of the following nature ?
(1) Technical supervision or functions of industrial police as regards new buildings, alterations, etc. ; protection of the public against the dangerous, unhealthy or harmful effects of certain industrial establishments ; supervision of the construction or testing of steam boilers, etc.
(2) Intervention in social questions (industrial disputes, collaboration with employment exchanges, social insurance institutions, workers' welfare work, etc.)

II. NATURE OF THE FUNCTIONS AND POWERS OF FACTORY INSPECTORS.

(*a*) *Right of Entry.*

(1) In what way do you consider that the right of inspectors to enter establishments under their supervision by day and night should be laid down and defined ?

(2) Do you consider it advisable to affirm the principle that factory inspectors should be bound not to disclose manufacturing secrets and working processes in general which may come to their notice in the course of their work ?

(*b*) *Judicial Powers.*

Do you consider that after an infringement of the law has been ascertained the inspector should only be authorised to submit a simple statement of fact to other authorities competent to take proceedings ?

Or do you consider that inspectors should be authorised to prosecute before the Court of Law ?

(*c*) *Administrative Powers.*

(1) Do you consider that the laws and regulations concerning conditions of labour should authorise the inspectors themselves to issue orders in given cases ? To what case do you consider this power should be restricted (*e.g.*, safety) ?

(2) Do you consider that such orders should take the form of—

(*a*) warnings or summons against which an appeal to other administrative authorities may be allowed or not but which are in any case subject to examination by the Courts of Law, or

(*b*) orders on which appeal to other administrative authorities may be allowed or not but non-observance of which is considered as an infringement of the law and regulations ?

(3) Do you consider that factory inspectors should be authorised to grant exceptions for which provision is made in the laws regulating conditions of labour ? How do you consider this power should be restricted ?

(*d*) *Moral and Social Aspect of Inspectors' Duties.*

Do you consider it desirable to insert in a Recommendation some indications as to the general conception of the functions of the factory inspectors ? In particular, do you consider it desirable to define how the inspector may assist in the improvement of the laws ? What should be his duties in inquiries into accidents ? How can he assist in preventing accidents ?

(*e*) *Reports.*

Do you consider it desirable that factory inspectors should regularly submit reports on the results of their work ?

In this connection, do you consider it desirable that the Conference should recommend the different Governments to give these reports a form which would render them easily comparable internationally ?

III. Organisation of Factory Inspection.

(*a*) If it is considered that the general principles of factory inspection hold good for all forms of activity, do you consider it desirable to organise a single inspectorate for the supervision of all classes of establishments coming within the scope of the laws regulating conditions of labour and for the enforcement of all these laws ?

(*b*) Do you consider it desirable to organise special independent services for certain classes of establishments (industrial establishments, mines, agricultural undertakings, commercial establishments, mercantile marine, railways, State industrial establishments, establishments connected with national defence) ?

(*c*) Do you consider it desirable that special inspectors should be entrusted with the application of certain provisions of the law which are of a technical character (*e.g.*, hygiene, electrical installations, etc.) ?

Where such special officials may exist what in your opinion should be their relations with the general inspection service ?

(*d*) What should be the general rules for the organisation of the factory inspectorate ?

(1) By what Government Department should the inspectorate be administered ?

(2) Do you consider it desirable to put the staff of inspectors directly under the central administration, or to institute one or more intermediate grades ?

In the second case, what should be the distribution of functions between the different grades ?

(*e*) What rules and methods do you consider the best for the recruitment and training of factory inspectors ?

(*f*) How do you consider women should be employed as factory inspectors ?

(*a*) On exactly the same conditions as men ?
(*b*) Should they inspect all establishments employing women ? or
(*c*) Should they be detailed to deal with particular classes of establishments ?

(*g*) Do you consider that representatives of the workers may be called upon to take part in the supervision of the enforcement of the laws regulating conditions of labour ?

If so, what methods do you consider the most appropriate to secure their collaboration ?

(*h*) Do you consider it advisable that the ordinary police authorities and local authorities should collaborate with the factory inspectors ?

NAIROBI, 30*th November*, 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re. International Labour Conference.

I beg to enclose my Report on the 5th session of the International Labour Conference held at Geneva in October last, which I attended as your Representative and trust same will be of interest to your Committee and members.

As I heard direct from the Chamber of Commerce, Bombay, the Upper India Chamber of Commerce, Cawnpore, and the Bombay European Textile Association, I have sent copies of the Report to them direct.—Yours very truly,

J. A. KAY.

30*th November* 1923.

THE CHAIRMAN and COMMITTEE,
BOMBAY MILLOWNERS' ASSOCIATION, BOMBAY.

GENTLEMEN,

International Labour Conference.

I have the honour to report on the fifth session of the above Conference, held at Geneva, and at which I attended as representative of the Indian Employers, following your nomination, and Government confirmation.

The Conference commenced with its first sitting on Monday, the 22nd October 1923, and concluded on Monday, the 29th October 1923.

Composition of Conference.—Forty-two countries notified the names of the members of their Delegations, but only 38 of them actually communicated the necessary credentials. The Conference was therefore composed of 74 Government Delegates, 24 Employers' Delegates and 24 Workers' Delegates—a total of 122 Delegates. In addition there were 37 Government advisers, 14 Employers' advisers, and 19 Workers' advisers—a total of 70 advisers.

Indian Delegation.—This was composed of Sir J. L. Kershaw, K.C.S.I., C.I.E., and Mr. A. G. Clow, I.C.S., (the latter in place of Mr. D. M. Dalal, C.I.E.,) representing the Government, myself representing the Employers and Mr. K. C. Roy Chowdhury, M.L.C., representing the Workers.

Incomplete Delegations.—Some dissatisfaction was expressed at the number of incomplete delegations particularly by the Workers' Group. Article 389 of the Treaty of Peace stipulates that each State or member shall be represented by two Government Delegates, one Employers' Delegate and one Workers' Delegate—four in all. At this Conference 17 Delegations were incomplete, due to various reasons, such as:—Governments effecting economy; refusals of representative organisations to come to an agreement; absence of organisations representing either Employers or Workers, etc., etc. The matter is obviously one of considerable importance for, as will be seen from the afore-mentioned number of Delegates, on a vote, Employers and Workers combined would be easily in the minority.

Disputed Credentials.—Protests were made against the credentials of the Workers' Delegates for Italy, India, Japan and Spain, but finally the Conference accepted the various representatives after the credentials had been examined by a special committee appointed for that purpose.

In the case of Mr. K. C. Roy Chowdhury, the Indian Workers' representative, protests had been sent direct to the International Labour Office, by the Bengal Trades Union Federation, Bombay Central Labour Board, All-India Trades Union Congress, and Marshedbad District Rayats' Association.

The Indian Government explained the procedure they had followed, *viz.*, by making a public announcement to all Workers' organisations in India and asking them to express their opinion upon the choice of Workers' delegate and then selecting from the list of candidates the gentleman who appeared to them to be best qualified as a Trades Unionist.

The Conference accepted this explanation without dispute.

Business of the Conference.—The chief items on the Agenda were:

(1) General Principles for the Organisation of Factory Inspection;

(2) Adoption of the Directors' Report ; and

(3) Resolution by Swiss Workers regarding safety of Railway workers and the use of automatic couplings on all rolling-stock, etc.

The first item, therefore, was the only one of any vital importance before the House.

General Principles of the Organisation of Factory Inspection.—The Treaty of Versailles lays down the principle that each country should institute a system of factory inspection as one of those the application of which is of the greatest importance for the regulation of conditions of labour and also makes its adoption a condition of the effective application of all the other principles set forth in Part XIII.

Article 427 provides, *inter alia,* that :—" Each State should make provision for a system of inspection in which women should take part in order to ensure the enforcement of the laws and regulations for the protection of the employed," and goes on to state that the principles mentioned in this article " if adopted by the industrial communities who are members of the League and safeguarded in practice by an adequate system of such inspection " would confer lasting benefits upon the wage-earners of the world.

I would point out, however, that this same article states that " the high contracting parties recognise that difference of climate, habits and customs of economic opportunity and industrial traditions make strict uniformity in the conditions of labour difficult of immediate attainment," etc. In these circumstances, therefore, the International Labour Office had to examine this question, and more so as the attention of the Governing Body had been drawn from time to time to the desirability of co-ordinating the work of factory inspection services in the different countries in order to ensure the satisfactory applications of conventions adopted by the Conference.

In approaching this subject, the Governing Body did not intend that the Conference should lay down strict rules for the organisation and working of factory inspection services in each country—but that from the rules, methods and practice in countries which already have factory inspection services certain fundamental principles might be deduced for effectively organising means of supervising the enforcement of labour legislation and that if principles could be indicated by the Conference, a stricter and more effective application of conventions might be secured, and one of the most important arguments in favour of international regulation, *viz.*, regarding the suppression of unfair competition, might be still further strengthened. Likewise, in regard to those States recently constituted or re-constituted which have to reorganise their factory inspection service or create an entirely new one it was felt that any decision which might be arrived at would be of considerable help in assisting them in the development or improvement of these services as a result of any findings the Conference would arrive at based on the experience of older industrial countries which have long possessed advanced legislation and corresponding inspection services.

Obviously owing to variety of administrative practice, judicial procedure, industrial development, and customs of different countries, it is difficult to deal with this question in the rigid form of a definite proposal, but on the other hand it was felt that some broad principles might be agreed upon, and with a view to ascertaining the views of all the various countries concerned the Labour Office addressed to Government a Questionaire divided into three parts, *viz* :—

1. Object and scope of Factory inspection,
2. Nature of the functions and powers of Factory inspectors,
3. Organisation of Factory inspection,

and in addition submitted a preliminary question asking whether it was desirable to indicate common principles for enforcing laws regulating conditions of labour in the different forms of economic activity. This preliminary matter arose owing to the French expression " *inspection du travail* " having a more general significance than the English expression " Factory

inspection," the former applying to workers in different forms of economic activity whilst as understood by the English formula principles only apply for the protection of workers in industry or even in manufacturing industry only.

The replies of the various Governments throw considerable light on the progress and methods of factory legislation in relation to each country concerned and are contained in the Booklet " Report on General Principles of the Organisation of Factory Inspection," and copy of which I forward for perusal and record.

The Questionaire I think is of such importance that I now submit it in detail, and I append the Government of India replies which on the whole I think we might consider very satisfactory and meet the case from the point of view of Indian employees, though quite a number of points could not receive our support.

Preliminary Question :—

Do you consider it desirable to indicate common principles for the supervision of the enforcement of the laws regulating conditions of labour in the different forms of economic activity ? Or do you consider that special methods and particular principles for the supervision of labour laws are required for the different forms of activity ?

The reply of the Indian Government is as follows :—

The Government of India consider that special methods are required for the supervision of labour laws for different forms of activity. Considerations which govern the organisation of a system of factory inspection are different from those applicable to inspection services for other forms of employment.

I. Object of Factory Inspection.

(A.)—Do you consider that the work of factory inspection should be restricted to the supervision of the enforcement of the laws regulating conditions of labour ?

(B.)—What classes of labour laws do you consider should be brought under the supervision of factory inspection ?

(C.)—Do you consider it advisable to give factory inspection officials other work ?

In particular do you consider it advisable, as has been done in some States, to give factory inspectors additional work of the following nature ?

1. Technical supervision or functions of industrial police as regards new buildings, alterations, etc., protection of the public against the dangerous, unhealthy or harmful effects of certain industrial establishments, supervision of the construction or testing of steam boilers, etc.

2. Intervention in social questions (industrial disputes, collaboration with employment exchanges, social insurance institutions, workers' welfare work, etc.)

The reply of the Indian Government is as follows :—

A.—Factory inspection should be mainly and primarily directed towards the enforcement of factory laws. If factory inspectors are permitted or authorised to undertake any other duties, great care must be taken to see that these duties do not interfere with their efficiency either by weakening their authority in respect of factory inspection or by encroaching upon the time which they can devote to it.

B.—Factory laws only.

C.—It is inadvisable to give factory inspection officials other work of any other important nature where this can be avoided. Where factories are few and spread over a very large area, there are occasionally advantages in combining factory inspection with other work and thereby restricting the range over which each factory inspector has to travel, but the ideal to be aimed at, is that the factory inspector's work should be confined to factory inspection.

(1) The actual supervision of the erection of buildings is best left to special authorities, but the factory inspector's advice may prove of great value and he should not be precluded from assisting. The same applie to the protection of the public against danger from certain industrial establishments. The construction and testing of steam boilers requires special qualifications. Further, if a steam boiler in a factory is to be tested, notice has to be given and the factory has to be stopped. It is difficult, and not generally suitable, for boiler inspection and factory inspection to be combined.

(2) It is undesirable that factory inspectors should intervene in industrial disputes or undertake other work of the type specified. They should, however, be competent to advise employers on welfare work when their advice is required.

II. Nature of the Functions and Powers of Factory Inspectors.

A.—*Right of Entry.*

(1) In what way do you consider that the right of inspectors to enter establishments under their supervision by day and night should be laid down and defined?

(2) Do you consider it advisable to affirm the principle that factory inspectors should be bound not to disclose manufacturing secrets and working processes which may come to their notice in the course of their work?

B—Judicial Powers.

Do you consider that after an infringement of the law has been ascertained the inspector should only be authorised to submit a simple statement of fact to other authorities competent to take proceedings?

Or do you consider that inspectors should be authorised to prosecute before the Courts of Law?

C.—Administrative Powers.

(1) Do you consider that the laws and regulations concerning conditions of labour should authorise the inspectors themselves to issue orders in given cases?

To what cases do you consider this power should be restricted (*e.g.*, safety)?

(2) Do you consider that such orders should take the form of—

(*a*) warnings or summonses against which an appeal to other administrative authorities may be allowed or not but which are in any case subject to examination by the Courts of Law, or

(*b*) orders on which appeal to other administrative authorities may be allowed or not but non-observance of which is considered as an infringement of the laws and regulations ?

(3) Do you consider that factory inspectors should be authorised to grant exceptions for which provision is made in the laws regulating conditions of labour?

How do you consider this power should be restricted ?

D—Moral and Social Aspect of Inspector's Duties.

Do you consider it desirable to insert in a Recommendation some indications as to the general conception of the functions of the factory inspector ? In particular, do you consider it desirable to define how the inspector may assist in the improvement of the laws. What should be his duties in inquiries into accidents ? How can he assist in preventing accidents ?

E—REPORTS.

Do you consider it desirable that factory inspectors should regularly submit reports on the results of their work ?

In this connection, do you consider it desirable that the Conference should recommend the different Governments to give these reports a form which would render them easily comparable internationally ?

The reply of the Indian Government is as follows :—

A. (1) Inspectors should be empowered by law to enter any establishment under their supervision at any hour of the day or night. They should have the right to question any employees of the establishment or other persons and to inspect any books or registers which the law requires to be kept.

(2) The reply is in the affirmative.

B.—The method to be adopted will naturally depend upon the criminal law of the country concerned. In India the inspectors are authorised to institute prosecutions by complaint to the Court having jurisdiction. They can also sanction the institution of proceedings on complaints by other persons. The Government of India consider that this method is the most suitable one for India, but they are not prepared to lay down any general principles.

C. (1) The reply is in the affirmative.

Such orders should be restricted to cases of danger to health and safety.

(2) (*a*) and (*b*).—The order should have the force of law until it is repealed or suspended by an appellate authority. An appeal should lie against all such orders and the appellate authority should have the power to suspend the operation of the order pending its decision if it sees good ground for so doing.

(3) Not as a general rule. The power to grant exemptions should be reserved to Government or the department responsible for administering the law. In purely minor matters of detail there may be no objection to their delegating the power to inspectors.

D.—There is no objection to some indications being embodied in the recommendations. But it should be no part of the inspector's duty to assist in the improvement of the laws except in an advisory capacity and it is not necessary to refer to this question in the Recommendation.

On the other hand, enquiry into any prevention of accidents is a very important part of the inspector's functions. He should direct his enquiries towards ascertaining the cause of accident with a view to their prevention by issue of suitable orders, *e.g.*, orders prescribing safety guards, interdicting the use of certain machinery, etc.

E.—Regular reports on the factory inspection work in each area should be submitted at intervals not exceeding one year. In the opinion of the Government of India it is not possible to reduce these reports to a common form for international use. The form which the report takes depends directly on the statutory laws and regulations in force in the countries concerned, and, without uniformity in these, uniformity in the report is impossible to achieve. In respect of a few details such as the number of inspections effected and the number of accidents it might be possible to obtain a common basis.

III. Organisation of Factory Inspection.

A.—If it is considered that the general principles of factory inspection holds good for all forms of activity, do you consider it desirable to organise a single inspectorate for the supervision of all classes of establishments coming within the scope of the laws regulating conditions of labour and for the enforcement of all these laws ?

B.— Do you consider it is desirable to organise special independent services for certain classes of establishments (industrial establishments, mines, agricultural undertakings, commercial establishments, mercantile marine, railway, State industrial establishments, establishments connected with national defence) ?

C.—Do you consider it desirable that special inspectors should be entrusted with the application of certain provisions of the law which are of a technical character (*e.g.*, hygiene, electrical installations, etc.) ?

Where such special officials may exist what in your opinion should be their relations with the general inspection service ?

D.—What should be the general rules for the organisation of the Factory Inspectorate ?

(1) By what Government Department should the Inspectorate be administered ?

(2) Do you consider it is desirable to put the staff of inspectors directly under the central administration, or to institute one or more intermediate grades ?

In the second case, what should be the distribution of functions between the different grades ?

E.—What rules and methods do you consider the best for the recruitment and training of factory inspectors ?

F.—How do you consider women should be employed as factory inspectors ?

(*a*) On exactly the same conditions as men ?

(*b*) Should they inspect all establishments employing women ? or

(*c*) Should they be detailed to deal with particular classes of establishments ?

G.—Do you consider that representatives of the workers may be called upon to take part in the supervision of the enforcement of the laws regulating conditions of labour ?

If so, what methods do you consider the most appropriate to secure their collaboration ?

H.—Do you consider it advisable that the ordinary police authorities and local authorities should collaborate with the factory inspectors ?

The reply of the Government of India is as follows :—

A.—The reply is in the negative. Factory inspection is work which demands high technical qualifications. It is impossible to expect a factory inspector to undertake such work as the inspection of mines, the supervision of safety regulations for shipping or the administration of workmen's compensation. In addition, there are in some countries constitutional difficulties in the way. For example, in India the general administration of the Mines Act rests with the Central Government and the mines inspectors are subordinate to it. But the general administration of the Factories Act is provincial and the factory inspectors are subordinate to the provincial Governments.

B.—*See* above. Factory inspection should be kept distinct from the other questions mentioned. At the same time, State industrial establishments should be subjected to the same supervision as private industrial establishments wherever possible.

C.—There is no objection to work of the type specified being entrusted to special officials, who should be able to invoke the co-operation of the factory inspectors when necessary. It does not seem desirable to lay down any general rules on the relation between such special officials and the general inspection service.

D. (1) No general rules can be laid down. This will depend on the details of the administration in different countries.

(2) The staff of inspectors should be subject to the supervision of an official who is himself a qualified factory inspector, and he should be responsible to the administration for the work of the staff.

E.—Here again no general principles can be formulated. It is desirable that factory inspectors should have a certain amount of training in engineering and the principles of industrial hygiene and should be well acquainted with the technical processes employed in the factories which they will have to inspect. They should also have made a special study of the laws with which they are concerned and their application in the Courts. They should be of a sufficiently high status and education as to ensure the confidence of both employers and workers.

F.—It is desirable that women should be employed as factory inspectors to inspect factories which employ women or children in large numbers. The Government of India are inclined to the view that in the present conditions of India women inspectors should be employed as assistants only in the application of the law for the protection of women workers, but their experience of the subject is not such as to justify them in suggesting any general conclusions.

G.—The co-operation of both employers and employed in enforcing the operation of factory laws is eminently desirable. Workers should be encouraged to point out any abuses and to suggest any improvements in the matter of health and safety which they may consider desirable, but it is probably undesirable that they should be permitted to take a direct part in the supervision of the enforcement of the law.

H.—The reply is in the affirmative. Where the factory inspector has to deal with a large area, local officers can frequently supplement his work with advantage

In the replies received from the various Governments there was a strong feeling in certain quarters that it was very undesirable to try to apply general principles in relation to those special problems raised by inspection of mines, railways, mercantile marine, etc., etc., and in a lesser degree to agriculture which naturally calls for special legislation and supervision according to circumstances, but leaving these matters apart and in order to avoid any waste of time in preliminary discussion the Labour Office have submitted a draft recommendation based as broadly as possible on the replies received from the various Governments. This Draft was as follows :—

The General Conference of the International Labour Organisation,

Considering that the Treaty of Versailles and the other Treaties of Peace include among the methods and principles of special and urgent importance for the physical, moral and intellectual welfare of the workers the principle that each State should make provision for a system of inspection in which women should take part, in order to ensure the enforcement of the laws and regulations for the protection of the employed ;

Considering that the resolutions adopted at the First Session of the International Labour Conference concerning certain special countries imply that these countries should create if they do not yet possess, an inspection system ;

Considering that the necessity of organising a system of inspection may become specially urgent when Conventions adopted at previous Sessions of the Conference are ratified by members of the Organisation and put into force ;

Considering that, while the institution of an inspection system is undoubtedly to be recommended as one of the most effective means of ensuring the enforcement of Conventions, each member is solely responsible for the execution of Conventions to which it is a party in the territory within its jurisdiction and must accordingly itself determine in accordance with local conditions what measures of supervision may enable it to assume such a responsibility ;

Considering that, in order to put the experience already gained at the disposal of the members with a view to assisting them in the institution or re-organisation of their inspection system, it is desirable to indicate the general principles which practice shows to be the best calculated to ensure uniform, thorough and effective enforcement of Conventions and more generally of all measures for the protection of the workers ; and

Having decided to reserve completely all discussions on the methods of inspection appropriate to the various spheres of activity, notably for mines, railways, maritime navigation and agriculture, and

Taking as a guide the long experience already acquired in factory inspection ;

Recommends that each member of the International Labour Organisation take the following principles and rules into consideration in the organisation of its inspection system :

I. Sphere of Inspection.

The General Conference recommends :—

1. That it should be the principal duty of the special inspectorate which should be instituted by each member to secure the enforcement of the laws and regulations dealing with the regulation of conditions of work and the protection of the workers while engaged in their work (hours of work and rest, night work, prohibition of the employment of certain persons on dangerous, unhealthy or physically unsuitable work ; provisions relating to

hygiene and safety, legal provisions concerning the fulfilment of the terms of engagement of workers which involve penalties) ;

2. That, in so far as it may be considered possible and desirable, either for reasons of convenience in the matter of supervision or by reason of the experience which they gain in carrying out their principal duties, to assign to inspectors other duties of a secondary character which may vary according to the conceptions, traditions and customs prevailing in the different countries (*e.g.*, approval of plans for building or altering establishments, inspection of steam boilers, supervision of dangerous and unhealthy establishments, co-operation with social insurance authorities, intervention in labour disputes, co-operation with institutions for promoting the welfare of the workers), these duties should nevertheless be so allocated and defined,

(*a*) That they may not in any way interfere with the inspectors' principal duties and may be readily carried out during their visits of inspection.

(*b*) That in themselves they are closely related to the primary object of ensuring the protection and safety of the workers ;

(*c*) That so far from prejudicing in any way the authority which is necessary to inspectors in their relations with employers and workers they should rather be calculated to increase that authority.

II. Nature of the Functions and Powers of Inspectors.

The General Conference recommends :—

1. That inspectors should be empowered by law,

(*a*) To visit and inspect at any hour of the day or night places where they may have reasonable cause to believe that persons under the protection of the law are employed, and to enter by day any place which they may have reasonable cause to believe to be an establishment subject to their supervision, and

(*b*) To question without witnesses, the staff and any other person belonging to the establishment, and to require to be shown any registers or documents which the laws regulating conditions of work require to be kept ;

2. That inspectors should be bound by oath, or by any method which conforms with the administrative practice or customs in each country, not to disclose manufacturing secrets and working processes in general which may come to their knowledge in the course of their duties ;

3. That, regard being had to the judicial systems of each country and subject to such reference to superior authority as may be considered necessary, inspectors should be empowered to bring breaches of the laws which they ascertain directly before the competent judicial authorities.

4. That inspectors should be empowered to order to be carried out within a fixed time such alterations in the installation or arrangements of work-places or plant as they consider necessary for effectively enforcing the laws and regulations concerning the hygiene and safety of the workers.

That such orders should have executive force subject to appeal to higher administrative authority or, in accordance with the practice in some countries, to the Courts of Law ;

That in no circumstances should provision intended to protect employers against arbitrary action and to ensure uniform enforcement of the law prejudice the taking of measures calculated to prevent imminent danger ;

5. That, in preference to other administrative authorities, the inspectorate should be empowered to grant the temporary exemptions for which provision is made in the laws and regulations dealing with the regulation of work and the protection of the workers, each country being free to determine according to its own customs or the laws concerned the particular officer or officers to whom this power is to be assigned.

Considering, however, that, whilst it is essential that the inspectorate should be invested with all the legal power necessary for the performance of its duties, it is equally important, in order that inspection may gradually become more effective, that, in accordance with the tendency manifested in the oldest and most experienced industrial countries, inspection should progressively discard its police and repressive character and should be increasingly directed towards securing the adoption of the most suitable methods for preventing accidents and industrial diseases with a view to rendering work less dangerous, more healthy and even less exhausting, by promoting and instructing understanding among the employers and by educating the workers concerned;

The General Conference recommends the following methods as calculated to promote this development in all countries;

6. That inspectors should make enquiries in case of accidents with a view to determining their causes and preventing their recurrence;

7. That inspectors should be encouraged to give employers practical advice on the introduction of hygiene and safety devices and, above all, so to win their confidence that employers may come to rely on their inspectors to give them active co-operation and assistance;

8. That inspectors should be encouraged, especially during their visits of inspection, to promote among employers and workers the spirit of vigilance and caution, without which the best laws for the protection of the workers must always remain partially ineffective (Safety First movement);

9. That inspectors should as far as possible be constantly associated with endeavours to improve the laws for the protection of the workers, by making a regular study of the technical methods of equipping undertakings, by making special investigations into problems of hygiene and safety, or by any other means.

In countries where it is considered preferable to have a special organisation for accident insurance and prevention completely independent of the inspectorate, the Conference recommends that the special officers belonging to such organisations should be guided by the foregoing principles.

III. Organisation of Inspection.

The General Conference,

Having in mind its decision referred to in the preamble to the present Recommendation not to take into consideration the special nature of the inspection services appropriate to the various spheres of economic activity, and

Not wishing to take any decision on the question whether inspection should be organised in a single comprehensive service or in separate services for each sphere, as the solution of this question may depend on the size of each country or on the degree of its industrial development, and

In order to better ensure uniformity in the enforcement of the laws and regulations dealing with the regulation of work and the protection of the workers,

Recommends the following general principles for the organisation of inspection:—

1. That, whatever differences there may be in administrative practice in this matter, all inspection services should mutually assist each other by an interchange of the results of their experience and should regulate their methods and procedure according to such common principles, as may be considered the most effective ;

2. That, if special services exist for supervising the enforcement of certain special technical provisions of the laws (medical inspectors, electrical engineering inspectors), these services should be administratively incorporated with the central inspectorate ;

3. That, if the enforcement of the laws regulating conditions of work in certain establishments or certain classes of undertakings (mines, mercantile marine, railways, etc,) is carried out by the officers responsible for the general supervision of these establishments or undertakings, these officers should, so far as is compatible with administrative practice, be in touch with the central authority administering the general inspectorate ;

4. That, wherever it is compatible with administrative practice, the services responsible for supervising the laws and regulations dealing with the regulation work and the protection of the workers in the different classes of establishments or undertakings should be under the orders of a single central authority.

5. The General Conference,

Being of opinion that the inspectorate should be completely independent and should be beyond the reach of any outside influences, political or otherwise, which may be an obstacle to it in the carrying out of its duties,

Recommends :—

(*a*) That the inspectorate should be attached to a ministerial department which has no political functions ;

(*b*) That the local inspecting staff should be under the direction or supervision of district inspectors acting as direct intermediaries between the higher authority and the local inspectors and should be independent of the local administrative authorities.

6. Without entering into the detailed measure to be adopted for the recruitment and training of inspectors, the Conference recommends :—

(*a*) That, before any other consideration, and on account of the increasing complexity of industrial processes and machinery, technical and general qualifications of a progressively high standard should be required of candidates for posts in the inspectorate.

(*b*) That, on account of their relations with employers as well as with the employed, selected candidates should be capable of acquiring the confidence of both parties and that their character should be such as to give them the necessary standing ;

(*c*) That selected candidates should have to undergo a period of probation for the purpose of testing their qualifications and training them in their duties.

7. In conformity with the principle contained in Article 427 of the Treaty of Peace, the Conference recommends that the inspectorate should include women. While it recognises, however, that women inspectors may pay special attention to the protection of women and children or to the promotion of workers' welfare, the Conference recommends, for practical reasons as well as in order to ensure a progressively higher standard in the inspectorate, that women inspectors should be employed in exactly the same conditions as men inspectors, having the same functions and the same responsibilities in the different grades, and that they should have equal opportunity of promotion to the higher grades, if they deserve such promotion.

8. Convinced that only by the co-operation of all concerned can real success be obtained for measures for the protection of the workers, and that it is desirable accordingly to facilitate the participation of the workers in the work of inspection, and

Considering that in some countries or for some classes of establishments the appointment of workers as assistant inspectors, supervisors or delegates has given satisfactory results,

The Conference recommends :—

(*a*) That workers chosen by their fellow-workers or official representatives of workers' organisations should be afforded every facility for freely communicating with the inspectors for the purpose of informing them confidentially of any defect or abuse and suggesting any remedy or improvement desirable ;

(*b*) That in countries where they have been instituted, workshop representatives or works committees should in this connection make every use of the functions legally assigned to them.

9. The Conference recommends that there should be constant co-operation between the inspectorate and the local authorities for the enforcement of the laws and regulations dealing with the regulation of work and the protection of the workers.

IV. Inspectors' Report.

In view of the action taken in some States, and in order to meet certain clear and defined needs in international relations,

The General Conference recommends :—

1. That inspectors should regularly submit to their central authority reports framed on uniform lines dealing with their work and its results, and that the said authority should publish an annual report within six months after the end of the year with which it deals, containing a general survey of the information furnished by the inspectors ;

That the calendar year should be uniformly adopted for all these reports ;

2. That the annual general report should contain a list of the laws and regulations regulating conditions of work promulgated during the year which it covers ;

3. That this annual report should also give statistical tables indicating :—

(*a*) The strength and organisation of the staff of the inspectorate ;

(*b*) The number of establishments covered by the laws and regulations, classified by groups of industries and indicating the number of workers employed (men, women, young persons from 16 to 18 years of age, children below 14 and from 14 to 16 years of age) ;

(*c*) The number of days devoted to visits of inspection ;

(*d*) The number of visits of inspection made for each class of establishment with an indication of the number of workers, (men, women, young persons, and children) employed in the establishments inspected and the number of establishments inspected more than once during the year ;

(*e*) The number and nature of the orders issued by inspectors and executed with a view to preventing accidents or safeguarding the health of the workers ;

(*f*) The number and nature of breaches of the laws and regulations brought before the Courts having jurisdiction and the number and nature of the convictions made by the Courts;

(*g*) The number and nature of accidents and occupational diseases notified, tabulated according to class of establishment.

4. The Conference further recommends that inspectors in all countries should each year investigate a subject affecting the hygiene or safety of the workers, selected in advance by the Governing Body of the International Labour Office, and that on the conclusion of these investigations this subject should be studied in the annual inspection reports.

The Conference is of the opinion that, if the general principles indicated in the present Recommendations are applied by the States, members in the organisation of their inspection system, the members will be mutually assured of a more thorough and effective execution of the provisions of Conventions of the International Labour Organisation, and that their workers will have the benefit of the protection laid down for them.

DRAFT RESOLUTION.

It is clear that in order to give proper effect to paragraphs 1 to 4 of the fourth part of the Draft Recommendation the action which the Governments are asked to take in these paragraphs should be completed by the necessary complementary action on the part of the International Labour Office. This, of course, cannot be dealt with in the Recommendation, which by its very nature can only be addressed to the Governments. It is considered, therefore, that the Conference might be guided by the method followed by it at previous sessions in similar circumstances and adopt a resolution drafted on the following lines.

The Conference invites the International Labour Office to publish each year on the basis of the annual inspection reports issued in the different countries a general report summarising the results obtained in the different States and to endeavour to secure the largest measure of uniformity possible in the presentation of the reports of the different countries and especially in the compilation of statistical tables, in order to allow of more exact comparison.

From a perusal of this Recommendation it will be seen that though it contains many broad principles which could be adopted internationally it also includes much which could not possibly be accepted by numerous countries where peculiar conditions have necessitated special labour legislation, but it was thought that in order to save time over discussions of much detail, it could be adopted as a basis upon which to work and consequently at the first plenary session of the Conference—after the appointment of the new President and Vice-Presidents for the year, the delivery of the Presidential address, etc.—the proceedings were opened by a discussion as to whether the draft submitted by the office should be considered and accepted as a basis.

Having gone rather fully over the ground which led up to the Questionnaire and Draft Recommendation I do not propose to go over the details and points brought out in the general discussion, as it was finally decided unanimously that the report of the Labour Office be taken as the basis of discussion. The leader of the British Delegation, however, made a strong request that the subject of accident prevention in factories and the safety of the worker should receive the consideration of the Conference and this was supported by many other delegates. At the third plenary sitting it was finally decided that five committees be appointed to deal with the points raised in the Draft Recommendation as set out above. These five committees were as follows :—

1. Sphere of Inspection.
2. Nature of the Functions and Powers of Inspectors (paragraphs 1 to 5).
3. Nature of the Functions and Powers of Inspectors, paragraphs 6 to 9 (including safety first).
4. Organisation of Inspection.
5. Inspectors' Reports.

These committees were finally comprised of eight members per group (24 in all—8 each Government, employers and labour) in the cases of Nos. 1, 2 and 4, and 6 members per group in the case of Nos. 3 and 5 committees. In addition to being appointed to the Selection Committee I was also selected for committees Nos. 1 and 2, but as all committees—apart from the Selection Committee—sat at the same time I could not attend much of the discussion which took place in Committee No. 2.

As was to be expected, when the question came to be examined in detail by the various groups it was found that if the final recommendation of the Conference was to be such as to be acceptable by the various members, broad and only broad principles could apply and consequently much of the Draft had to be cut out and in some cases altered considerably.

The Chairman of each committee submitted a full report to the Conference and without going into the somewhat lengthy statements which were given leading up to the final decisions of the committees I will now give in detail the final findings submitted to the Conference for adoption as a result of the Drafting Committee's work compiled from the various committees' recommendations :

TEXT OF FINAL DRAFT RECOMMENDATION.

The General Conference of the International Labour Organisation of the League of Nations.

Having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Fifth Session on 22nd October, 1923, and

Having decided upon the adoption of certain proposals with regard to the general principles for the organisation of factory inspection, the question forming the agenda of the Session, and

Having determined that these proposals should take the form of a recommendation

adopts this twenty-ninth day of October of the year one thousand ninehundred and twenty-three, the following Recommendation to be submitted to the members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise, in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding parts of the other Treaties of Peace :

Whereas the Treaty of Versailles and the other Treaties of Peace include among the methods and principles of special and urgent importance for the physical, moral and intellectual welfare of the workers the principle that each State should make provision for a system of inspection in which women should take part, in order to ensure the enforcement of the laws and regulations for the protection of the workers ;

Whereas the resolutions adopted at the First Session of the International Labour Conference concerning certain countries where special conditions prevail involve the creation by these countries of an inspection system if they do not already possess such a system ;

Whereas the necessity of organising a system of inspection becomes specially urgent when Conventions adopted at sessions of the Conference are being ratified by members of the Organisation and put into force ;

Whereas, while the institution of an inspection system is undoubtedly to be recommended as one of the most effective means of ensuring the enforcement of Conventions and other engagements for the regulation of labour conditions, each member is solely responsible for the execution of Conventions to which it is a party in the territory under its sovereignty or its authority and must accordingly itself determine in accordance with local conditions what measures of supervision may enable it to assume such a responsibility ;

Whereas, in order to put the experience already gained at the disposal of the members with a view to assisting them in the institution or re-organisation of their inspection system, it is desirable to indicate the general principles which practice shows to be the best calculated to ensure uniform, thorough and effective enforcement of Conventions and more generally of all measures for the protection of the workers ; and

Having decided to leave to each country the determination of how far these general principles should be applied to certain spheres of activity ;

And taking as a guide the long experience already acquired in factory inspection ;

The General Conference recommends that each member of the International Labour Organisation should take the following principles and rules into consideration :—

I. Sphere of Inspection.

1. That it should be the principal function of the system of inspection which should be instituted by each member in accordance with the ninth principle of Article 427 of the Treaty of Versailles to secure the enforcement of the laws and regulations relating to the conditions of work and the protection of the workers while engaged in their work (hours of work and rest, night work, prohibition of the employment of certain persons on dangerous, unhealthy or physically unsuitable work, health and safety, etc.)

2. That, in so far as it may be considered possible and desirable, either for reasons of convenience in the matter of supervision or by reason of the experience which they gain in carrying out their principal duties to assign to inspectors additional duties which may vary according to the conceptions, traditions and customs prevailing in the different countries, such duties may be assigned, provided :

(*a*) that they do not in any way interfere with the inspectors' principal duties ;

(*b*) that in themselves they are closely related to the primary object of ensuring the protection of the health and safety of the workers ;

(*c*) that they shall not prejudice in any way the authority and impartiality which are necessary to inspectors in their relations with employers and workers.

II. Nature of the Functions and Powers of Inspectors.

A. General.

3. That inspectors provided with credentials should be empowered by law ;

(*a*) to visit and inspect at any hour of the day or night places where they may have reasonable cause to believe that persons under the protection of the law are employed, and to enter by day any place which they may have reasonable cause to believe to be an establishment, or part thereof, subject to their supervision ; provided that before leaving, inspectors should, if possible, notify the employer or some representative of the employer of their visit ;

(*b*) To question, without witnesses, the staff belonging to the establishment and, for the purpose of carrying out their duties to apply for information to any other persons whose evidence they may consider necessary, and to require to be shown any registers or documents which the laws regulating conditions of work require to be kept.

4. That inspectors should be bound by oath or by any method which conforms with the administrative practice or customs in each country, not to disclose, on pain of legal penalties or suitable disciplinary measures, manufacturing secrets, and working processes in general, which may come to their knowledge in the course of their duties,

5. That, regard being had to the administrative and judicial systems of each country, and subject to such reference to superior authority as may be considered necessary, inspectors should be empowered to bring breaches of the laws which they ascertain directly before the competent judicial authorities. That in countries where it is not incompatible with their system and principles of law the report drawn up by the inspectors shall be considered to establish the facts stated therein in default of proof to the contrary ;

6. That the inspectors should be empowered in cases where immediate action is necessary to bring installation or plant into conformity with laws and regulations, to make an order (or, if that procedure should not be in accordance with the administrative or judicial systems of the country, to apply to the competent authorities for an order) requiring such alterations to installations or plant to be carried out within a fixed time as may be necessary for securing full and exact observance of the laws and regulations relating to the health and safety of the workers ;

That in countries where the inspector's order has executive force of itself, its execution should be suspended only by appeal to a higher administrative or judicial authority, but in no circumstances should provisions intended to protect employers against arbitrary action prejudice the taking of measures with a view to the prevention of imminent danger which has been duly shown to exist.

B. Safety.

7. Having regard to the fact that, while it is essential that the inspectorate should be invested with all the legal powers necessary for the performance of its duties, it is equally important, in order that inspection may progressively become more effective, that, in accordance with the tendency manifested in the oldest and most experienced countries, inspection should be increasingly directed towards securing the adoption of the most suitable safety methods for preventing accidents and diseases with a view to rendering work less dangerous, more healthy, and even less exhausting by the intelligent understanding, education, and co-operation of all concerned, it would appear that the following methods are calculated to promote this development in all countries,

(*a*) that all accidents should be notified to the competent authorities, and that one of the essential duties of the inspectors should be to investigate accidents, and more especially those of a serious or recurring character, with a view to ascertaining by what measures they can be prevented ;

(*b*) that inspectors should inform and advise employers respecting the best standards of health and safety ;

(*c*) that inspectors should encourage the collaboration of employers, managing staff and workers for the promotion of personal caution, safety methods, and the perfecting of safety equipment ;

(*d*) that inspectors should endeavour to promote the improvement and perfecting of measures of health and safety by the systematic study of technical methods for the internal equipment of undertakings, by special investigations into problems of health and safety, and by any other means ;

(*e*) that in countries where it is considered preferable to have a special organisation for accident insurance and prevention completely independent of the inspectorate, the special officers of such organisations should be guided by the foregoing principles.

III. Organisation of Inspection.

A. Organisation of the Staff.

8. That in order that the inspectors may be as closely as possible in touch with the establishments which they inspect and with the employers and workers, and in order that as much as possible of the inspectors' time may be devoted to the actual visiting of estab-

lishments, they should be localised, when the circumstances of the country permit, in the industrial districts.

9. That, in countries which for the purposes of inspection are divided into districts, in order to secure uniformity in the application of the law as between district and district and to promote a high standard of efficiency of inspection, the inspectors in the districts should be placed under the general supervision of an inspector of high qualifications and experience. Where the importance of the industries of the country is such as to require the appointment of more than one supervising inspector the supervising inspectors should meet from time to time to confer on questions arising in the divisions under their control in connection with the application of the law and the improvement of industrial conditions.

10. That the inspectorate should be placed under the direct and exclusive control of a central State authority and should not be under the control of or in any way responsible to any local authority in connection with the execution of any of their duties.

11. That in view of the difficult scientific and technical questions which arise under the conditions of modern industry in connection with processes involving the use of dangerous materials, the removal of injurious dust and gases, the use of electrical plant and other matters, it is essential that experts having competent medical, engineering, electrical or other scientific training and experience should be employed by the State for dealing with such problems.

12. That, in conformity with the principle contained in Article 427 of the Treaty of Peace, the inspectorate should include women as well as men inspectors; that, while it is evident that with regard to certain matters and certain classes of work inspection can be more suitably carried out by men as in the case of other matters and other classes of work inspection can be more suitably carried out by women, the women inspectors should in general have the same powers and duties and exercise the same authority as the men inspectors, subject to their having had the necessary training and experience, and should have equal opportunity of promoton to the higher ranks.

B. Qualifications and Training of Inspectors.

13. That, in view of the complexity of modern industrial processes and machinery, of the character of the executive and administrative functions entrusted to the inspectors in connection with the application of the law and of the importance of their relations to employers and workers and employers' and workers' organisations and to the judicial and local authorities, it is essential that the inspectors should in general possess a high standard of technical training and experience, should be persons of good general education, and by their character and ability be capable of acquiring the confidence of all parties.

14. That the inspectorate should be on a permanent basis and should be independent of changes of Government; that the inspectors should be given such a status and standard of remuneration as to secure their freedom from any improper external influences and that they should be prohibited from having any interest in any establishment which is placed under their inspection.

15. That inspectors, on appointment, should undergo a period of probation for the purpose of testing their qualifications and training them in their duties, and that their appointment should be only confirmed at the end of that period if they have shewn themselves fully qualified for the duties of an inspector.

16. That, where countries are divided, for the purposes of inspection, into districts and especially where the industries of the country are of a varied character, it is desirable that inspectors, more particularly during the early years of their service, should be transferred from district to district at appropriate intervals in order to obtain a full experience of the work of inspection.

C. Standard and Method of Inspection.

17. That, as under a system of State inspection the visits of the inspectors to any individual establishment must necessarily be more or less infrequent, it is essential:—

(*a*) That the principle should be laid down and maintained that the employer and the officials of the establishment are responsible for the observance of the law, and are liable to be proceeded against in the event of deliberate violation of or serious negligence in observing the law, without previous warning from the inspector.

It is understood that the foregoing principle does not apply in special cases where the law provides that notice shall be given in the first instance to the employers to carry out certain measures.

(*b*) That, as a general rule, the visits of the inspectors should be made without any previous notice to the employer.

It is desirable that adequate measures should be taken by the State to ensure that employers, officials and workers are acquainted with the provisions of the law and the measures to be taken for the protection of the health and safety of the workers, as, for example, by requiring the employer to post in his establishment an abstract of the requirements of the law.

18. That, while it is recognised that very wide differences exist between the size and importance of one establishment and another, and that there may be special difficulties in countries or areas of a rural character where factories are widely scattered, it is desirable that, as far as possible, every establishment should be visited by an inspector for the purposes of general inspection not less frequently than once a year, in addition to any special visits that may be made for the purpose of investigating a particular complaint or for other purposes ; and that large establishments and establishments of which the management is unsatisfactory from the point of view of the protection of the health and safety of the workers, and establishments in which dangerous or unhealthy processes are carried on, should be visited much more frequently.

It is desirable that, when any serious irregularity has been discovered in an establishment, it should be revisited by the inspector at an early date with a view to ascertaining whether the irregularity has been remedied.

D. Co-operation of Employers and Workers.

19. That it is essential that the workers and their representatives should be afforded every facility for communicating freely with the inspectors as to any defect or breach of the law in the establishment in which they are employed ; that every such complaint should as far as possible be investigated promptly by the inspector ; that the complaint should be treated as absolutely confidential by the inspector and that no intimation even should be given to the employer or his officials that the visit made for the purpose of investigation is being made in consequence of the receipt of a complaint.

20. That, with a view to securing full co-operation of the employers and workers and their respective organisations in promoting a high standard in regard to the conditions affecting the health and safety of the workers, it is desirable that the inspectorate should confer from time to time with the representatives of the employers' and workers' organisations as to the best measures to be taken for this purpose.

IV. Inspectors' Reports.

21. That inspectors should regularly submit to their central authority reports framed on uniform lines dealing with their work and its results, and that the said authority should publish an annual report as soon as possible and in any case within one year after the end of

the year to which it relates, containing a general survey of the information furnished by the inspectors ; that the calendar year should be uniformly adopted for these reports.

22. That the annual general report should contain a list of the laws and regulations relating to conditions of work made during the year which it covers.

23. That this annual report should also give the statistical tables necessary in order to provide all information on the organisation and work of the inspectorate and on the results obtained. The information supplied should as far as possible state :

(*a*) The strength and organisation of the staff of the inspectorate ;

(*b*) The number of establishments covered by the laws and regulations, classified by industries and indicating the number of workers employed (men, women, young persons, children) ;

(*c*) The number of visits of inspection made for each class of establishment with an indication of the number of workers employed in the establishments inspected (the number of workers being taken to be the number employed at the time of the first visit of the year) and the number of establishments inspected more than once during the year ;

(*d*) The number of and nature of breaches of the laws and regulations brought before the competent authorities and the number and nature of the convictions by the competent authority ;

(*e*) The number, nature and the cause of accidents and occupational diseases notified tabulated according to class of establishment.

The above Recommendation was unanimously accepted by the Conference at its ninth and plenary sitting, 104 delegates voting in its favour, and none against.

It will be noticed that considerable changes were made from the Draft submitted by the Labour Office, and it remains to be seen now if all members can and will apply these general principles to which they will now be bound.

I mentioned previously the difficulty which arose between the French expression "*Inspection du travail*" and the English formula "Factory inspection" on which considerable discussion took place both in the Governing Body's deliberations and also in the Selection Committee, but it was finally decided—as will be seen above—that the preamble to the Draft Recommendation should be very little modified except for the inclusion that it should be left to each country to determine how far these general principles should be applied to certain spheres of activity.

Such being the result of the deliberations of the Conference, I will now explain the difference between Recommendation and Draft Conventions, the ratification and acceptance of which is of such vital importance if the work of the International Labour Office is to become effective.

Article 405, Part XIII (Labour) of the Treaty of Versailles of 28th June, 1919, stipulates that the Conference, in adopting proposals, shall determine whether same should take the form of—

(*a*) a recommendation to be submitted to the members for consideration with a view to effect being given to it by national legislation or otherwise, or

(*b*) of a draft international convention for ratification by the members, and that in either case a majority of two-thirds of the votes cast by the delegates present shall be necessary on the final vote for the adoption of a recommendation or draft convention, as the case may be. It goes on further to state, *inter alia*, that each member shall, if

possible, within one year from the closing of the session of the Conference bring the recommendation or draft convention before the authorities for the enactment of legislation or other action, and in the case of a recommendation, the members will inform the Labour Office of the action taken, whilst in the case of a draft convention, communicate the formal ratification of the convention to the Secretary General and will take such action as may be necessary to make effective the provisions of such convention. In addition, this article also states that if on a recommendation no legislative or other action is taken to make a recommendation effective or if a draft convention fails to obtain the consent of the authority or authorities, no further obligation shall rest upon the member.

Articles 409 to 420, however, provide for some further action being taken by the Governing Body, firstly, by providing for representation being made by any industrial associations of employers or workers; secondly, that if no statement is received from the defaulting member, the Governing Body shall have the right to publish the necessary papers and statements; and thirdly, to set up a commission of enquiry comprised of three persons, one drawn from each of these panels, consisting of employers, workers, and persons of independent standing, and finally if necessary to refer the complaint to the Permanent Court of International Justice of the League of Nations

I have not touched on ' Resolutions ' because these required only simple majorities and no action is obligatory in respect of them.

To sum up, therefore, the essential difference between a Draft Convention and a Recommendation is that whereas a draft convention if approved by the competent authority must be carried into effect, there is no such obligation in the case of a recommendation.

Agenda : Other Items.—The other resolutions, *viz* : (1) relating to the safety for railway workers and automatic couplings, etc., was accepted and it was decided that the Governing Body should obtain information from Government in order to decide whether an international agreement was desirable; (2) requesting the Governing Body to place on the Agenda at a forthcoming conference an item regarding the institution of a special inspection for the mercantile marine distinct from the industrial inspection system—this was adopted; and (3) requesting the Governing Body to consider whether relations should be entered into in order to consider by what measures satisfaction can be given to local organisations of the Saar Basin and how the International Labour Office can place itself at the disposal of the Governing Commission in order to secure the application of the principles adopted by the League of Nations—this was also adopted.

The Directors' Report, which was accepted, gave an opportunity for several speakers—chiefly labour delegates—to criticise the progress made, particularly in the ratification and application of Draft Conventions already made, all of which were replied to at length by the Director-General.

Conclusions.—After having attended the Conference and having followed recent political events very closely, I cannot but regard the future of the International Labour Office with some apprehension. Critics are both numerous and severe regarding the continued practicability of the League of Nations, and if by any chance the League should be disbanded then I presume (*ipso facto*) the International Labour Office would cease to exist. On the other hand, there is a strong school of thought which is emphatic in its declaration that the League is the only solution for the progress and protection of humanity.

Of the International Labour Office itself, I consider, up to now it has done useful work despite the difficulties it has experienced—owing to political and social changes—in getting its Draft Convention ratified. This I take it must be so for some time to come for Government are usually cautious in creating new industrial legislation especially when they consider their existing laws are established on justice for both employers and employees. On the other hand, however, it is somewhat disturbing to find that some enlightened countries immediately give effect to Draft Conventions whilst others who have agreed, fail to ratify these, with the

result that competition reacts very unfairly on those countries who have introduced forward legislation, and consequently you have at these conferences three distinct schools of thought, *viz.* (1) the employer who, whilst wishing to protect the worker, up to a point, must protect his interests against unfair competition and backward labour conditions in other countries; (2) the workers who claim better conditions under which they work and shorter hours; and (3) the Government representative who must have a care that nothing decided upon is such as will not be outside the bounds of possible legislation in his own particular country.

And finally, in these days of economic strife one has to ask the question " does it warrant the expense " unless great principles or changes in great principles are to be made.

I understand that a year ago the cost of the annual Conference was in the vicinity of £13,000. Are we justified in being a party to an expense of this magnitude to decide upon " The General Principles for the Organisation of Factory Inspection "? I consider not !— I have, etc.

J. A. KAY,
Bombay Millowners' Association
Indian Employers' Delegate.

No. 1666-85 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 8*th January* 1924.

J. A. KAY, ESQ.,
BOMBAY.

DEAR SIR,

International Labour Conference.

I beg to acknowledge receipt of your letter of the 30th November 1923, together with a copy of your report on the proceedings of the Fifth Session of the International Labour Conference.

My Committee desire to place on record their appreciation of the valuable services rendered by you as the Employers' representative at the Conference and I may add that it has been resolved that your report be printed in full in the Association's Annual Report for 1923.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX B-6.

SAFETY DEVICES IN MILLS.

No. 1183 of 1923.

FACTORY INSPECTION OFFICE,
BOMBAY, 26*th September* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Safety Pamphlets.*

SIR,

I have the honour to forward for reference a series of " Safety Pamphlets " Nos. 1 to 7 issued by the Home Office and which are on sale at Factory Inspectors' Offices throughout England. The pamphlets give valuable information and illustrations relative to the fencing of machinery or other matters with which they deal.

2. I am obtaining a number from England and am making them available for sale in this office. Since, however, my staff is limited it would help considerably if you would arrange for a number to be taken and paid for in bulk and which might then be circulated to the managers of mills

3. I think your Committee will appreciate the value of the pamphlets embodying as they do the result of the extensive experience of the Home staff. Although all the suggestions might not be particularly applicable to Indian conditions a number will be found most useful, whilst a circulation of them to managers will lighten an inspector's work and conduce to an improvement in fencing with its consequent reduction in accidents.

4. I hope, therefore, that your Committee will agree to the course proposed and in this event I would be pleased if you would indicate the number of copies of each you would require. The price of each pamphlet is printed on the cover, but the total cost of the series including freight is only a small item.

5. Would you please return the sample pamphlets with your reply ?—I have, etc.,

T. W. JOHNSTONE,
Chief Inspector of Factories,
Bombay Presidency.

No. 1333-110 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th October* 1923.

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 1183 of 1923, on the subject of " Safety Pamphlets."

In reply I am to inform you that the members of the Association have been asked to indicate their requirements.

The number of copies of each series which the Association will require on behalf of members will be intimated to you in due course.

The specimen copies forwarded with your letter quoted above are returned herewith. I have, etc.,

T. MALONEY,
Asstt. Secretary

No. 1517-110 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th November* 1923.

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

In continuation of my letter, No. 1333-110, dated the 9th October 1923, I shall be obliged if you will kindly arrange to forward to this office, for circulation among the members of the

Association, the underquoted number of copies of the " Safety Pamphlets " together with your debit note :—

Series No.	No. of copies.
1	83
2	80
3	83
4	82
5	78
6	71
7	74
	551

I have, etc.,
T. MALONEY,
Asstt. Secretary.

No. 1427 of 1923.

FACTORY INSPECTION OFFICE,
BOMBAY, 17*th November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Safety Pamphlets.*

DEAR SIR,

I would thank you for your letter No. 1517-110, dated the 15th instant, with a list of the numbers of " Safety Pamphlets " required. I will forward them on receipt from England.—Yours faithfully,

T. W. JOHNSTONE,
Chief Inspector of Factories,
Bombay Presidency.

APPENDIX B-7.

ELECTRICALLY-DRIVEN FIRE PUMPS.

BOMBAY, 29*th October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re. Electrically-driven Fire Pumps.

We shall thank you to place this letter before your Committee at its next meeting.

To avail ourselves of the discount of 50% from the amount of premiums payable on our mill insurances, we have been maintaining hydrant service and sprinkler installations. To feed the hydrant service, we have been using a fire pump worked by steam and maintaining

steam in at least one of the boilers for all the twenty-four hours. The Fire Tariff of the Bombay Fire Insurance Association also gives us a choice to drive the fire pump by electricity but the tariff stipulates that before the discount is sanctioned, such pumps must have been approved and passed by the Committee of the Bombay Fire Insurance Association. Now that our mills have been electrified and that electric power is available all the twenty-four hours—motive power during working hours and lighting power at night—we desired to avail ourselves of this opportunity of substituting electric power for steam power and eliminate the cost of maintaining steam all the twenty-four hours. With this view, we entered into correspondence with the Bombay Fire Insurance Association. *Attached please find copies of correspondence that passed between us and Messrs. Dharamsi Morarji & Co., Chief Agents of L'Union Fire Insurance Co., Ltd., on the one hand and between the latter and the Bombay Fire Insurance Co., Ltd., on the other. The position, at present, is that unless a guarantee is forthcoming that electric power will be available throughout the twenty-four hours, electric-driven pumps cannot be substituted for steam driven pumps. Obviously the Tata Hydro-Electric Power Supply Co., Ltd., from whom we are taking power, will not go out of their agreement and give any guarantee for a continuous supply of 24 hours. According to clause IV of our Agreement with the Supply Company, the latter has to supply current for lighting the mills. Thus there is no doubt that the power is available at the mill sub-station all the 24 hours. We must also draw your attention to the change in the attitude of the Fire Association's Committee. In their letter of 19th April, they mention " power is not maintained in all mill sub-stations both day and night, and such being the case, they regret they cannot see their way to permit of electric power driven pumps being substituted for steam power pumps.' Subsequently when we assured them that our mills were being lighted by the Tata power and that power was available all the 24 hours, the Committee required a guarantee. When we approached the Supply Company, they obviously declined to give any guarantee.

Our contention now is that the fact that electric power is available at the mill sub-station all the 24 hours is enough for the requirements of the Fire Association. We do not understand why so much emphasis should be laid on a guarantee. The chances of a breakdown in the hydrant service owing to failure of electric supply are also common to steam where the bursting of a pipe may cut off all supply to the pump.

The chances of a breakdown in the supply of electric current have now been reduced to a minimum as the supplies of both the Tata Hydro-Electric Power Supply Co., Ltd., and the Andhra Valley Power Supply Co., Ltd., are now available and in case of failure of one supply consumers can depend on the other supply.

If the attitude taken up by the Fire Association's Committee is not challenged by a representative and responsible body like the Bombay Millowners' Association, we feel sure that it will handicap such mills which have spinning only—without weaving, dyeing or bleaching. If such a mill desires to introduce electric drive, it will have to maintain steam in one boiler all the 24 hours just to meet the requirements of the Fire Tariff—an unnecessary burden. Such a mill will have no use of stea in any of its processes.

We hope that the Committee of our Association will take up this matter with the Bombay Fire Insurance Association with the view to have this point definitely settled for all mills. The question is one of *general interest* to the mills and we feel confident the Association will take the initiative. If we remember rightly, it was some time ago resolved by the Committee that whenever important points at issue rise some representatives of the Committee should invite and meet some of the Fire Insurance Association. A step of this character is *essential* in the present case will be obvious to your Committee.—Yours faithfully,

MORARJI GOCULDAS & Co.,

Agents,

Morarji Goculdas S. & W. Co., Ltd.

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* Not printed.

No. 1498-122 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th November* 1923.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

At the instance of Messrs. Morarjee Goculdas Spg. Wvg. Co., Ltd., the Association has been requested to take up the question as to whether a mill fitted with electrically-driven fire pumps should be entitled to the 50% rebate on the fire insurance premiums.

Copies of the correspondence which the firm have had with you upon the subject have been placed in our hands and a small Sub-Committee has been appointed by my Association to deal with the question.

The Sub-Committee would like to meet your Committee and discuss the points raised by the Morarjee Goculdas Spg. & Wvg. Co., Ltd., and I am to request you to kindly arrange a suitable date and time for a meeting.—Yours faithfully,

T. MALONEY,
Asst. Secretary.

No. 1512-122 OF 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *13th November* 1923.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

I am instructed to refer to my letter, No. 1498-122, dated the 6th November 1923, and in connection therewith to say that the Sub-Committee of this Association, after full consideration of the correspondence between yourselves and Messrs. Morarjee Goculdas Spg. & Wvg. Co., Ltd., on the subject of electrically-driven fire pumps, are of the opinion that it would not be in the best interests of mills to rely solely upon electrically-driven fire pumps without a guarantee that electric power would be available at all times.

In view of this decision the necessity for a joint meeting with your Committee no longer obtains, and the last paragraph of my previous letter may be considered as cancelled. —Yours faithfully,

T. MALONEY,
Asst. Secretary

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *16th November* 1923.

THE ASSISTANT SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are directed to acknowledge, with thanks, receipt of your letter No. 1498-122 of 6th instant and subsequent letter No. 1512-122 of 13th idem.

Our Committee have noted the remarks contained in the concluding paragraph of your second letter.—Yours faithfully,

A. F. FURGUSON & Co.,
Secretaries.

No. 1560-122 OF 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 23*rd November* 1923.

MESSRS. MORARJEE GOCULDAS SPG. & WVG. CO., LTD.,
BOMBAY.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter, dated the 29th October 1923, together with enclosures upon the subject of electrically-driven fire pumps.

2. As requested by you, the correspondence was placed before the Committee of the Association at their meeting on the 5th November 1923 and was referred to a Sub-Committee for detailed consideration. I enclose a copy of the Sub-Committee's report, which has been approved by the General Committee of the Association.

3. From the report it will be seen that the Association do not at present advocate sole reliance on electrically-driven fire pumps, and therefore do not consider it advisable to challenge the decision of the Fire Insurance Association on the question discussed in the correspondence submitted to the Committee.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 14*th November* 1923.

Report of Sub-Committee.

Electrically-driven Fire Pumps.

TO THE COMMITTEE,

We were appointed in accordance with a resolution of the General Committee to consider and report upon certain correspondence between Messrs. The Morarjee Goculdas Spinning and Weaving Co., Ltd., and the Fire Insurance Association with reference to electrically-driven fire pumps; and if necessary discuss the question involved with the Fire Insurance Association.

Consideration of all the facts of the case has convinced us that as far as those mills, which do not generate their own electric power, are concerned, it would be an unwise policy to rely solely upon an electrically-driven fire pump, and in the majority of cases the expenses of maintaining steam on one boiler continuously does not exceed the expense incurred in keeping electric power on all night owing to the Main Transformer losses. We think on the whole a steam pump is necessary to give an adequate safeguard against serious fires which usually occur at night, *i.e.*, at a time when there is no guarantee that electrical power would always be available, and in the mills' own interests we do not think the Association ought to ask insurance companies to accept electrically-driven pumps.

Members of Sub-Committee: E. V. SASSOON,
S. D. SAKLATVALA,
T. WATTS,
R. D. MORARJEE,

T. MALONEY,
Asstt. Secretary.

APPENDIX B-8.

VENTILATION AND HUMIDIFICATION STANDARDS FOR INDIAN COTTON MILLS.

A SUMMARY OF MR. MALONEY'S RECOMMENDATIONS.

Recommendations.

The objects of the investigation as defined in the terms of reference were to suggest suitable means for regulating atmospheric conditions in cotton mills so as to effect a marked amelioration in atmospheric conditions without serious detriment to the industry.

Very extensive observations were made to estimate the effect of present conditions upon the health of the operatives, and while it has not been definitely proved that health is materially affected in every case, it is significant that the physique of the average cotton operative is much lower than that of workers of similar castes and wage-earning capacity in other trades, and that weight decreases after a few months' continuous service.

The more uncomfortable conditions which usually existed in weaving departments on account of the higher percentage of humidity used, did not seem to affect specially the physique of weavers, who usually showed a higher average height and weight than in other departments, but this was probably due to selection.

Even at very high wet bulb temperatures, the body temperatures of factory workers at the end of a day's work did not show any especially large increase, and were certainly not higher than in other trades, where atmospheric conditions were better; but at such times efficiency fell very considerably and fatigue was apparent.

From a detailed study of sickness rates in a large number of mills, there is reason to believe that the conditions existing in weaving sheds in the hot weather have an adverse effect on the sickness rate for that department which must be accounted for to some extent by the enervating atmospheric conditions due to the high humidity.

There is also abundant evidence to show that when high temperatures were combined with a high degree of humidity, conditions were most distressing and uncomfortable, and on humanitarian grounds, even though health may not be permanently affected, something should be done to improve conditions. Since at many times when these distressing conditions exist, the degree of humidity obtaining is hardly sufficient for effective production, it would be inadvisable to improve conditions by enforcing the use of a still lower percentage of air saturation and the two methods of obtaining better conditions are :—

(1) Reducing temperatures by more effective ventilation, roof-spraying, prohibition of the use of live steam.
(2) Increasing the velocity of air in the department and thus increasing its cooling powers.

The recommendations made have been framed on the practical possibilities in these directions and if adopted, will, it is thought, add greatly to the comfort of the operative, very materially increase his efficiency, and probably improve his general health.

1. It is desirable to fix a standard of ventilation for all factories and workshops in India on the basis of the cooling power of the air as measured by the wet kata-thermometer.

2. The standard of ventilation demanded for different trades should take cognisance of the class of work performed, and the degree of atmospheric cooling power demanded should be increased in accordance with the degree of muscular activity demanded by the work.

3. For cotton mills throughout India, the ventilation should be such as to give a minimum cooling power of 11 milli calories per square centimetre per second at a height of 5 feet, in positions usually occupied by an operative in the performance of his ordinary duties. This standard is very much lower than that recommended for sedentary workers in other countries but would be sufficient to prevent visible perspiration in the majority of cases, and would represent a vast improvement in the cooling powers usually found in weaving sheds during the greater part of the year.

4. Such a standard should be equally applicable in all departments, and in all processes of cotton manufacture, irrespective of whether humidity is artificially introduced into the room in which the particular process is carried on or not.

5. In order to give sufficient time for mills to fit arrangements capable of producing the required standard of cooling, the adoption of a ventilation standard measured by atmospheric cooling powers should be postponed until July 1st, 1925.

6. In the interim, atmospheric conditions in those departments in which artificial humidification is practised should be regulated in accordance with the readings of approved wet and dry bulb thermometers according to a given schedule.

7. Artificial humidification by the introduction of live steam should be prohibited when the dry bulb temperature of the department reaches 85 deg. Fahr.

8. In shed buildings, in which any process of cotton manufacture is carried on, the use of corrugated or galvanised iron as a roofing material should be prohibited unless—

(*a*) covered by tiles, slates or other roofing material, or
(*b*) underdrawn by wooden boards at least ¾ inch in thickness, or similar non-conducting material, or
(*c*) the average height of the room is more than 20 feet, or
(*d*) roof arrangements are made whereby the roof is kept cool by spraying with water whenever the shade temperature exceeds 95 deg. Fahr.

9. It is not essential to make the whitewashing or water spraying of roofs of all shed buildings compulsory during the hot weather but mill agents and managers are recommended to adopt generally these methods of reducing room temperatures.

10. In cases where the Factory Inspector deems it advisable, he may be given powers to order roofs of shed buildings, or the roofs of storey buildings to be whitewashed or sprayed with water.

11. The system of ventilation and humidification adopted in Mill LI should be more extensively adopted in new mills of suitable construction owing to its very great advantages as a cooling plant.

Proposed Regulations for the control of atmospheric conditions in cotton mills until such time as Government enforce a ventilation standard based on cooling power.

For the purpose of these regulations :—

Artificial Humidification means the introduction of moisture into a room by any means whatsoever, except the use of gas or oil for lighting purposes, or the unavoidable escape of steam or water vapour into the atmosphere directly due to the treatment of the fibre by water or steam in its passage through the machine.

Provided that the introduction of air from outside through moistened mats or screens placed outside open windows and ventilation openings at times when the temperature of the room is 80 deg. Fahr. or more shall not be deemed to be artificial humidification.

Hygrometer means an accurate wet and dry bulb thermometer complying with the conditions prescribed in the attached orders for hygrometers and approved by the Chief Inspector of the district.

Degrees of temperature means degrees on the Fahrenheit scale.

Cooling power means the cooling power of the air in milli calories per square centimetre per second as measured by a kata-thermometer approved by the Chief Inspector of the district.

Kata-thermometer means the instrument (invented by Professor Leonard Hill, M.B., F.R.S., and manufactured by John Hicks and Company, Hatton Gardens, London) for measuring the cooling powers of the air.

Proposed Regulations.

1. The introduction of artificial humidity into any room shall cease—

   (*a*) at any time when the wet bulb reading of the hygrometer in relation to the dry bulb reading of the same hygrometer and at the same time, is higher than that specified in the accompanying schedule, or as regards a dry bulb temperature intermediate between any two dry bulb readings indicated consecutively in the schedule, when such a reading does not exceed the wet bulb reading permissible at the lower of these two dry bulb readings.

2. Regulation 1 shall not apply when—

   (*a*) the difference between the wet bulb temperature as indicated by the hygrometer in the department concerned, and the wet bulb temperature taken with an approved hygrometer outside in the shade is less than 3·5 deg. Fahr. ;
   (*b*) the cooling power of the air in the department as measured by the wet reading of a kata-thermometer at a height of 5 feet in all usual working spaces is greater than 11 milli calories per square centimetre per second.

3. In any department in which steam is used for the purpose of artificial humidification, its introduction shall cease when the dry bulb temperature of the room exceeds 85 deg. Fahr.

4. In all departments in which artificial humidification is used, a sufficient number of hygrometers shall be provided and maintained and in such positions as approved by the Inspector of the district.

The number of hygrometers shall be regulated as follows :—

   (*a*) *Weaving Departments.*—One hygrometer for departments with less than 500 looms, and one additional hygrometer for every 500 or part of 500 looms in excess of 500.
   (*b*) *Other Departments.*—One hygrometer for each room of less than 300,000 cubic feet capacity, and one extra hygrometer for each 200,000 cubic feet, or part thereof, in excess of this.
   (*c*) One hygrometer shall be provided and maintained by each mill or factory where artificial humidification is used, for taking shade temperatures.

This shall be fixed in a position approved by the Inspector of the district.

5. Provided that it is proved that in any particular department other than the weaving department, the limits of humidity allowed in the schedule are not ordinarily exceeded, the Inspector of the district shall have power to give exemption from Regulation 4, for that department ; such exemptions to be given in writing and copies kept by the mill authorities and the Inspector's office.

6. A copy of the Schedule attached to this order shall be kept affixed near each hygrometer and maintained in a legible state.

7. The correct wet and dry bulb temperatures shall be recorded by competent persons appointed by mill authorities, and approved by the Inspector of the district, at each hygrometer provided in pursuance of Regulation 4, at the following times on every working day:—

Between 7 and 9 A.M.
Between 11 A.M. and 2 P.M.
Between 4 and 5-30 P.M.

These temperatures shall be entered in a special Humidity Register kept in the factory. At the end of each week, the person making the readings shall sign this register and certify the correctness of the readings. This register shall at all times be available for inspection by the Inspector of Factories who shall also be empowered to call for copies of the entries made.

The entries made in the register shall be considered as *prima facie* evidence of the temperature and humidity of any department, but an Inspector may at any time check the correctness of the readings by personal observations.

8. For mills built hereafter, roofs of corrugated or galvanised iron without any other protective covering shall be prohibited, unless the average height of the room immediately beneath is more than 20 feet.

In the present mills, where in the opinion of the Inspector of the district, the style of roof is responsible for excessive temperatures, he may order that such roof be kept effectively sprayed with water during such times as are considered necessary.

In cotton mills hereafter constructed no room in which mechanical processes are carried on shall have an average height of less than 14 feet unless such roof is kept covered with water or effectually sprayed during the hot weather.

Proposed Schedule for purpose of Regulation No. 1 showing maximum wet bulb temperatures permitted at different dry bulb temperatures in Indian cotton mills.

Dry bulb.	Wet bulb.	Dry bulb.	Wet bulb.
60.0 ..	.. 58.0	90.0 ..	.. 84.5
61.0 ..	.. 59.0	91.0 ..	.. 85.0
62.0 ..	.. 60.0	92.0 ..	.. 85.5
63.0 ..	.. 61.0	93.0 ..	.. 86.0
64.0 ..	.. 62.0	94.0 ..	.. 86.5
65.0 ..	.. 63.0	95.0 ..	.. 87.0
66.0 ..	.. 64.0	96.0 ..	.. 87.5
67.0 ..	.. 65.0	97.0 ..	.. 88.0
68.0 ..	.. 66.0	98.0 ..	.. 88.5
69.0 ..	.. 67.0	99.0 ..	.. 89.0
70.0 ..	.. 68.0	100.0 ..	.. 89.5
71.0 ..	.. 69.0	101.0 ..	.. 90.0
72.0 ..	.. 70.0	102.0 ..	.. 90.0
73.0 ..	.. 71.0	103.0 ..	.. 90.5
74.0 ..	.. 72.0	104.0 ..	.. 90.5
75.0 ..	.. 73.0	105.0 ..	.. 91.0
76.0 ..	.. 74.0	106.0 ..	.. 91.0
77.0 ..	.. 75.0	107.0 ..	.. 91.5
78.0 ..	.. 76.0	108.0 ..	.. 91.5
79.0 ..	.. 77.0	109.0 ..	.. 92.0
80.0 ..	.. 78.0	110.0 ..	.. 92.0
81.0 ..	.. 79.0	111.0 ..	.. 92.5
82.0 ..	.. 80.0	112.0 ..	.. 92.5
83.0 ..	.. 80.5	113.0 ..	.. 93.0
84.0 ..	.. 81.0	114.0 ..	.. 93.0
85.0 ..	.. 82.0	115.0 ..	.. 93.5
86.0 ..	.. 82.5	116.0 ..	.. 93.5
87.0 ..	.. 83.0	117.0 ..	.. 94.0
88.0 ..	.. 83.5	118.0 ..	.. 94.0
89.0 ..	.. 84.0	119.0 ..	.. 94.5
		120.0	95.0

In pursuance of the aforementioned regulations, the following rules as regards construction and maintenance of hygrometers shall be followed :—

1. (*a*) Each hygrometer shallcomprise two mercurial or alcohol thermometers, similar in construction, equal in dimensions, and scale, and divisions of scale. Each hygrometer shall be mounted in a wooden or metal frame and have a suitable receptacle containing water.

(*b*) The wet bulb shall be closely covered with a single layer of fine muslin, kept wet by means of a cotton or woollen wick attached to it and dipping into the water of the reservoir. The muslin covering the wet bulb and the wick shall be suitable for the purpose, clean. Previous to use, all size and grease shall have been effectively removed by boiling the muslin in water.

(*c*) The length of the wick between the wet bulb and the point where it dips into the water reservoir shall not exceed 3 inches. The muslin should be attached to the wet bulb by means of a slip knot on the wick which should not be so tight as to hinder the free flow from the reservoir.

2. Each thermometer shall have the following characteristics :—

(*a*) the bulb shall be spherical, and of suitable dimensions ;
(*b*) the bore of the stem shall be such that the top of the mercury or alcohol column may be clearly defined, and correct readings made at a distance of 2 feet ;
(*c*) each thermometer shall be graduated so that accurate readings may be made up to 120 deg. Fahr. ;
(*d*) every degree from 50 deg. Fahr. up to 120 deg. shall be clearly marked on the glass stem of the instrument itself ; each fifth and tenth degree shall be marked by longer marks than intermediate degrees, and the number marked opposite each tenth degree, *i.e.*, 50, 60, 70, 80, 90, 100, 110 and 120.

(*e*) the markings shall be accurate to within 2 deg. at all readings between 50 and 120 dog.;
(*f*) the accuracy of each shall be certified by the National Physical Laboratory, London, or some competent authority appointed by the Inspector of the district and such certificate kept attached to the Humidity Register.

If an Inspector gives notice in writing that a thermometer is inaccurate, it shall be replaced by another of certified accuracy within one month ; unless after examination by a competent authority a fresh certificate of accuracy has been obtained within that time, in which case the new certificate shall be attached to the Humidity Register.

3. Each hygrometer shall be so mounted—

(*a*) that the accuracy of the dry bulb temperature shall not be affected by the proximity of water in the reservoir ;

(*b*) the bulb of each thermometer shall be freely exposed on all sides to the air of the room.

4. Each hygrometer shall be maintained at all times during the period of employment in efficient working order so as to give accurate indications ; and

(*a*) the muslin covering and wick of the wet bulb shall be renewed once a week ;

(*b*) the water in the reservoir shall be renewed as frequently as is necessary to keep the receptacle at least half full of water ;

(*c*) the water used shall be distilled, boiled or pure rain-water.

5. No readings shall be recorded in the Humidity Register within fifteen minutes of the renewal of the water in the reservoir.

6. No hygrometer shall be affixed to a wall, pillar or other surface unless suitably protected from it by a non-conducting material.

7. No hygrometer shall be suspended at a height of more than 6 feet from the floor of a room or in the direct draught from a fan, window or ventilating opening.

8. *Position of the hygrometer :—*

(*a*) the positions of hygrometers shall be such as to give an accurate indication of the temperature of the room in which they are hung and shall be approved by the Inspector of the district ;

(*b*) an outside hygrometer shall be placed in such a position that it is protected at all times from the direct rays of the sun, and from rain, and capable at all times of giving true shade temperatures.

Humidity Register Order.

In pursuance of the aforementioned regulations, a ' humidity register ' shall be kept by every cotton mill to which the regulations apply, of a type approved by the Inspector of the district.

This register shall show in clear manner the records of both wet and dry bulb temperatures for each hygrometer naintained, together with the weekly signature of the persons making the readings certifying their accuracy and that each hygrometer has been maintained in accordance with the instructions given in the Hygrometer Regulations.

In presenting these regulations for the control of atmospheric conditions in cotton mills it is pointed out that they do not represent an adequate solution of the problem of giving comfortable working conditions for the operative, and this will not be possible until the ventilation of mills is controlled by a standard based upon the cooling power of the air as measured by the wet kata-thermometer.

When temperatures are kept low as in Mill LI, Central Provinces, or where humidity used is low and air movement is good as in Mill XXI, Madras, even with present arrangements, a cooling power of 11 mill calories per square cm. per second suggested for subsequent application to all cotton mills in India, is always obtained. In all other mills, even in those departments where humidity is kept high, it would be easily possible by increasing the air movement in the vicinity of the workman to add greatly to his comfort and at the same time, maintain the requisite humidity necessary for the process.

Some of the methods which it might be possible to adopt to obtain suitable air movement are indicated in Section 26.

In framing the schedule of humidity for immediate application, the necessity of a high degree of humidity in weaving has been consistently borne in mind. Up to a temperature of 82 deg. Fahr. the humidity permitted is 90 per cent. From that temperature onwards, the permissible humidity is decreased on account of its disastrous effects upon comfort unless accompanied by a corresponding increase in air movement, but even at a temperature of 90 deg. Fahr. 75 per cent. of humidity is allowed which is greater than the annual average used in any department in any centre except Ahmedabad.

At 95 deg. Fahr. the permissible humidity is 63 per cent., but it is pointed out that such a dry bulb temperature can usually be avoided when humidification is by atomised water alone, and the ventilation is adequate.

Provision is also made by Regulation 2 (*b*) for higher percentages of humidity if the cooling power in the vicinity of the worker is adequate to prevent visible perspiration.

When outside wet bulb readings are exceptionally high, as they usually are just previous to and during the monsoon, the limits of humidity allowed by the schedule may be exceeded, if at the time, the dry bulb temperature does not exceed the wet bulb temperature by more than 3·5 deg. Fahr.

The abolition of the use of live steam for humidifying at temperatures above 85 deg. Fahr. will considerably improve conditions in many mills during the cold weather, and will only slightly affect the degree of humidity obtainable in the hot weather, when very often its use, while adding greatly to the discomfort of conditions, does not greatly increase the relative humidity obtained, and in extreme cases has an opposite effect.

Regulation 8 (*b*) is the result of observations in Ahmedabad and Madras where very material reductions in temperature were produced by the use of roof sprays in the hot weather.

Application of the Schedule.

In table No 82 the number of times during each month between November 1921 and November 1922 when the limits of humidity indicated in the schedule were exceeded is given for weaving departments of typical mills in the chief centres of the industry in India.

Bombay.—In only one mill (Mill X), out of 10 was the schedule consistently exceeded, and this must be attributed to the excessive amount of live steam used. Similarly the use of steam to a great extent accounts for the schedule being frequently contravened in the cold weather in Mill IX.

In June, the slight reduction necessary in the humidity used in many mills could be made without detriment to the percentage necessary for good weaving by a slight increase in ventilation. The limits allowed in the schedule would then never be exceeded.

It may here be pointed out how inadequately the schedule deals with the general problem of giving comfortable conditions. In April and May, when atmospheric conditions in the weaving sheds are most distressing, the schedule is seldom contravened—but if a sufficient degree of saturation for the process is to be allowed, no relief is practicable without drastic alterations in the method of ventilation, unless air movement is increased.

Cawnpore.—In Mills XVI and XVIII, the schedule is only exceeded to any appreciable extent in the monsoon; some of these cases would be eliminated by Regulation 2 (*a*) and in any event, a slight reduction in the degree of saturation would be easily possible without hardship.

In Mill XIX and Mill XVII, the excessive use of live steam caused the schedule to be frequently exceeded even in April and May, but the prohibition of the use of steam at higher temperatures than 85 deg. Fahr. would eliminate all these.

Some reduction in humidity or some increase in ventilation would be necessary in July, August and September, but this could be effected while maintaining a humidity of more than 70 per cent., which is greatly in excess of that obtaining during the rest of the year in these mills.

Madras and Central Provinces.—In the four mills from which detailed hygrometrical records were obtained, the schedule was never contravened.

Coimbatore.—The schedule is seldom exceeded, and a slight increase in ventilation from June to October would make the application of the regulations quite an easy matter.

Calcutta.—The limits are often exceeded, but most frequently during the monsoon, when greater ventilation could easily have been practised.

Delhi.—No difficulty in working to the schedule would occur until the monsoon, and at this season greater ventilation could easily be practised owing to the high natural humidity.

In many instances, the contravention of the schedule would at this season be covered by Regulation 2 (*a*).

Ahmedabad.—Except in Mill XII and Mill XXXVI, which could easily work to the regulations, some reduction either in temperature or humidity would be necessary, unless cooling powers were increased so as to make Regulation 2 (*b*) applicable, and this method is recommended for the consideration of millowners who desire to maintain the very high degree of humidity now practised. The contravention of the regulations would be almost entirely eliminated up to June, by limitation of the use of live steam.

In June, July and August some of the contraventions would be covered for the early morning readings by Regulation 2 (*a*) but at the later readings some reduction of humidity would be necessary. This could be accomplished by a slight increase in ventilation in most cases without decreasing the humidity to less than 75 per cent.

APPENDIX C-1.

BOMBAY BOILER RULES, 1924.

PART I.

Notifications.

GENERAL DEPARTMENT,

BOMBAY CASTLE, *24th September* 1923.

No. 4667.—The following draft of a notificationp romulgating the rules which the Governor in Council proposes to make under Section 29 of the Indian Boilers Act, 1923 (No. V of 1923), in supersession of all rules framed under the Bombay Boiler Inspection Act, 1891, as amended by Bombay Act No. VII of 1923, is published under Section 31 of the said Indian Boilers Act No. V of 1923 for the information of all persons interested; and notice is hereby given that the draft will be taken into consideration on or after the 27th December 1923 and that any objections or suggestions which may be received by the Director of Industries before that date will be considered by the Governor in Council :—

Draft Rules.

RULES FRAMED BY THE GOVERNMENT OF BOMBAY UNDER SECTION 29 OF THE INDIAN BOILERS ACT, 1923.

In exercise of the powers conferred by Section 29 of the Indian Boilers Act, 1923 (Act No. V of 1923), and in supersession of all previous rules under the Bombay Boiler Inspection Act, 1917 (Act No. V of 1917), the Governor in Council is pleased to make the following rules, namely :—

THE BOMBAY BOILER RULES, 1924.

I.—Preliminary.

1. *Division into parts.*—These rules are divided into three parts as follows, namely :—
PART I.—Boiler Inspection Administrative Rules ;
PART II.—Boiler Attendants' Rules ; and
PART III.—Engineers' Examination Rules.

These rules shall come into force at the same time as the Act shall come into force

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context,—

(*a*) " the Act " means the Indian Boilers Act, 1923 ;

(*b*) " Section " means a section of the said Act ;

(*c*) " Regulation " means a regulation framed by the Government of India under Section 28 of the said Act ;

(*d*) " Rule " means a rule framed by the Government of Bombay under Section 29 of the said Act ;

(*e*) " Director of Industries " means in the Settlement of Aden the First Assistant Resident ;

(*f*) " Aden " means the Settlement of Aden.

3. *Payment of fees.*—All fees payable under the Act shall be deposited by the payer in a Government Treasury or the Imperial Bank of India in the Bombay Presidency.

Applications under Sections 7 and 8 of the Act to which the treasury or bank receipt is affixed shall be deemed to be accompanied by the prescribed fee.

Fees received for the inspection of boilers and examination of boiler attendants in the Settlement of Aden shall be appropriated solely to the emolument of the inspector and examiner respectively. All other fees, costs and penalties levied under the Act shall be disposed of in such manner as the Governor in Council shall from time to time direct.

4. *Location of offices.*—The location and charge of the offices for the undermentioned areas shall be as follows :—

Area.	Location.	Officer in charge.
For the Presidency and Aden	Old Custom House, Bombay ..	Chief Inspector.
For the Collectorates of Ahmedabad, Kaira, Panch Mahals, Broach and Surat.	Bhadra, Ahmedabad ..	Inspector.
For Sind	Revenue Buildings, Karachi ..	Do.
For Aden	The Residency Office, Aden ..	Do.

PART I.

BOILER INSPECTION ADMINISTRATIVE RULES.

II.—Duties of the Chief Inspector.

5. *Control by Director of Industries.*—The Chief Inspector shall work under the administrative control of the Director of Industries and shall submit to him,—

(*a*) an Annual Report on the administration of the Act ;

(*b*) such other reports and returns as may be called for.

Exceptional cases which are not covered by the regulations or rules should be reported to the Director of Industries.

6. *Duty of general control.*—The Chief Inspector is vested with all the powers of an Inspector under the Act. His main duty, however, consists in supervising and controlling the work of the Inspectors, and he should only actually inspect or examine boilers in exceptional cases, or where he considers that the work of an Inspector requires a personal check.

7. *Specific duties.*—The Chief Inspector shall,—

(*a*) personally check the registration particulars and calculations submitted by Inspectors for all boilers inspected for registration as prescribed in Part II of the Regulations and enter under his own signature the approved working pressure and all orders required by Section 7 ;

(*b*) enter under his own signature any subsequent entries required in the registration book ;

(*c*) obtain from the province of registry the Registration Book of any boiler, the transfer of which is reported under Section 6 (*b*) ;

(*d*) fix the area under the control of each Inspector ;

(*e*) approve the programmes of all Inspectors subordinate to him with due regard to the convenience of owners generally ;

(*f*) examine and countersign the Inspectors' Memorandum of Inspection Book of each boiler after each inspection ;

(*g*) examine and pass orders on the diaries and returns of Inspectors ;

(*h*) pass orders in all cases in which an Inspector proposes to increase or reduce the pressure allowed for any boiler under Section 8, or to revoke, cancel or refuse to renew the certificate of a boiler under Section 11, or to order important repairs, structural alterations, or renewals in a boiler under Section 8 ;

(*i*) pass orders in all cases in which it is reported that after due notice the boiler has not been properly prepared for inspection ;

(*j*) decide all appeals against the order of an Inspector under Section 19 ;

(*k*) sanction prosecutions under the Act ;

(*l*) inquire into serious accidents to boilers.

8. *Instructions to owners.*—It shall be the duty of the Chief Inspector to advise owners as regards the maintenance, working and cleaning of boilers; he should issue a set of instructions on the lines indicated in Form VI of the Appendix. These instructions should be hung up in each boiler house.

9. *Registers to be kept.*—The Chief Inspector shall keep in his office :—

(*a*) a Register in Form A of all boilers registered in the province, or the registry of which has been transferred from another province ;

(*b*) the Registration Book and Memorandum of Inspection Book of all boilers borne on his register ;

(*c*) a Register of Appeals ;

(*d*) a Register of Accidents ;

(*e*) a Register of Registration and Inspection fees received.

10. *Control of bills.*—The Chief Inspector shall be the controlling or countersigning authority in respect of all contingent bills and of travelling allowance bills of officers subordinate to him.

III.—Duties of Inspectors.

11. *Subordinate to Chief Inspector.*—Inspectors shall be directly subordinate to and under the control of the Chief Inspector ; they should ordinarily be appointed to take charge of specific areas.

12. *General duties of Inspectors.*—The main duties of the Inspector, as laid down in the Act, are the inspection and examination of boilers and steam-pipes. Inspections shall be carried out in accordance with Part II of the Regulations and Chapters IV and V of these rules, which must be very closely observed.

13. *Inspectors to see that boilers are worked according to law.*—In addition to the inspection and examination of boilers it is the duty of Inspectors to search for unregistered or uncertificated boilers within their areas, and to see that certificated boilers are worked in accordance with the terms of their certificates, and with any regulation or rule under the Act for their safe working.

14. *Inspectors to advise owners.*—At the time of inspection, Inspectors should advise the owner and the person in charge of the boiler on the management and upkeep of the boiler with special reference to the amount of cleaning required in view of the quality of water used.

15. *Specific duties.*—Inspectors shall :—

(*a*) when in charge of an area beyond the limits of the City of Bombay and adjacent districts, for which inspections are arranged from day to day by the Chief Inspector, prepare a programme of inspections with regard to the convenience of owners generally in the most suitable order of places to save time and expenditure in cross journeys and submit it at such periods as may be prescribed at least 14 days before the first date fixed in the programme to the Chief Inspector for approval to enable the 10 day's notice required under Sections 7 and 8 to be given to the owner ;

(*b*) maintain a Memorandum of Inspection Book for each boiler under their charge and submit it to the Chief Inspector for examination and countersignature after each inspection ;

(*c*) keep a diary for weekly submission to the Chief Inspector, showing places visited, boilers registered or inspected with fees paid thereon, variations from the programme and any other important particulars ;

(*d*) receive applications for registration or inspection under Sections 7 or 8, proposals for repairs, alterations or renewals under Sections 12 and 13 and reports of accidents under Section 18 ;

(*e*) inquire into accidents to boilers and steam-pipes and report to the Chief Inspector ;

(*f*) report to the Chief Inspector cases of unreported accidents discovered at the time of inspection ;

(*g*) submit for the orders of the Chief Inspector :—

(*i*) the Memorandum of Inspection Books of all boilers proposed for registration under Section 7 ;

(*ii*) proposals for increasing or decreasing the pressure of a boiler after inspection under Section 8 ;

(*iii*) proposals for necessary repairs, structural alterations or renewals to a boiler under Sections 8 or 12 ·

(*iv*) proposals for revoking, cancelling or refusing to renew a certificate under Sections 11 or 8 ;

(*v*) report when boilers have not been properly prepared for inspection under Section 14 ;

(*vi*) proposals for prosecutions under the Act.

The Inspector in Aden, not being a whole-time officer, is not required to submit programmes under (*a*) or diaries under (*c*) to the Chief Inspector.

16. *Inspections at special times.*—No examination of a boiler shall be made by an Inspector for the purpose of registering or issuing a certificate or a boiler on a Sunday or gazetted public holiday or between the hours of sunset and sunrise without the specific orders of the Chief Inspector in each case. In such cases a double fee may be charged, half of which may be payable to the Inspector.

17. *Attendance during hearing of appeals.*—Under orders of the Chief Inspector, Inspectors shall attend during the hearing of appeals with regard to boilers under their charge before the Chief Inspector or the Appellate Authority.

18. *Registers to be kept.*—Every Inspector shall keep in his office :

(*a*) a Register in Form A of all registered boilers situated within his jurisdiction ;

(*b*) a Register of Accidents ;

(*c*) a Register of Registration and Inspection fees received.

IV.—Administrative Instructions for Registration.

19. *Importance of registration.*—Technical regulations for the registration of boilers and the scale of fees for registration are prescribed in Part II of the Regulations. The details of measurements recorded at the time of registration constitute a permanent record for the boiler and determine the original pressure at which the boiler is allowed to work. It is accordingly essential that the work should be done with the greatest care and precision.

20. *Receipt of applications.*—Applications for registration shall be made under Section 7 (1) either to the Chief Inspector, or to the Inspector of the local area in which the boiler is situated and shall be accompanied under Rule 3 by a receipt for the prescribed fee. No application shall be accepted without the receipt. No boiler shall be registered, if on measurement the fee is found to be deficient, until the deficit has been paid. Any excess payment will be refunded at the time of registration.

21. *Necessity of avoiding delay.*—It is essential that no delay should occur in registration. In large towns, the measurements under Section 7 (3) should ordinarily be completed and the report submitted to the Chief Inspector within 7 days of the receipt of the application ; in no cases should the interval exceed 30 days. The Chief Inspector should issue his orders under Section 7 (4) without delay.

22. *Register of registered boilers.*—The Chief Inspector shall maintain a Register of Registered Boilers in serial order in Form A in two parts ; in Part I (Boilers originally registered in the province) the registered number of a boiler shall be the one immediately following the last serial number in the Register. Gap numbers due to boilers being broken up or transferred to another province shall not be filled up. In Part II (Boilers originally registered in other provinces) entries shall be made as prescribed in Rule 24. Inspectors shall keep a similar Register for all boilers within their jurisdiction.

23. *Procedure on transfer of a boiler.*—Whenever a boiler is transferred from another province into the Bombay Presidency the owner shall, under Section 6 (*b*), apply to the Chief Inspector for the registration of the transfer : the boiler cannot be used until registration

has been effected. The Chief Inspector shall then obtain from the province from which the boiler was transferred the Registration Book and Memorandum of Inspection Book of the boiler. No fee shall be charged for recording transfers.

24. *Entry of transferred boiler in Register.*—On receipt of the Registration, and Memorandum of Inspection Books, the Chief Inspector shall enter the boiler under its original number in Part II of his Register, and shall instruct the Inspector of the local area in which the boiler is situated to enter it similarly in his Register. The Registration Book and the Memorandum of Inspection Book shall be kept in the Chief Inspector's Office.

25. *Note of transferred and dismantled boilers.*—Whenever a boiler has been transferred to another province or broken up, the fact shall be noted in the Register. In the case of a boiler that has been permanently dismantled the Registration Book and the Memorandum of Inspection Book shall be destroyed.

V.—Administrative Instructions for Inspection.

26. *Procedure at Inspections: internal inspection.*—Detailed instructions for the inspection of boilers are contained in Part II of the Regulations. The following general procedure at inspections should be observed:—

At a thorough inspection of a boiler the Inspector should, wherever the size and construction of the boiler permit, go inside it and make a thorough inspection of all its internal parts. But before doing so he should satisfy himself that proper provision has been made for disconnection from any other boiler under steam.

Should he find that proper provision for disconnection has not been made or that the boiler has not been properly cleaned or scaled or that it is unreasonably hot he should decline to proceed with the inspection and should report the facts to the Chief Inspector for orders under Section 14 (2) of the Act.

When a boiler is of such a size or its construction is such that the Inspector cannot go inside it there must be sufficient sight holes or hand holes provided to enable him to see the principal internal parts. If any important part of a boiler is so constructed that the Inspector cannot examine it he should report the facts to the Chief Inspector for orders.

27. *External inspection.*—Boilers must be examined externally as well as internally; particular attention should be paid to the external parts of the boilers where in contact with seating blocks and brick-work, especially when the situation is damp. Having regard to many serious defects discovered, Inspectors should take care, in order to ensure proper inspection, that boilers, of which the whole of the outside cannot be readily examined, are cleared whenever they consider it necessary of any concealing covering, supports or fittings.

Saddle tanks and engine fittings of locomotive type boilers should be removed for inspection of the parts underneath at the first inspection and at any reasonable period afterwards if the Inspector cannot satisfy himself. If the owners in any special case have any good reasons for not wishing to clear covered parts the case should be submitted to the Chief Inspector for orders. The Inspector must keep in mind that he is not to certify as efficient any boiler regarding the condition of which he cannot thoroughly satisfy himself.

28. *Casual working inspections.*—At the inspection of one of a battery of boilers the Inspector should take the opportunity of examining the other boilers under steam with special reference to the water gauges, pressure gauges and safety valves.

29. *Proposals for reduction of pressure.*—When the Inspector decides that a boiler in one or more of its parts is no longer fit for the pressure approved for it he should, without delay, report his proposals for reducing the pressure to the Chief Inspector and at the same time submit his calculations for the wasted parts for check and approval of pressure. With regard to pitting and wasting of shell plates the Inspector must bear in mind that shell plates

ordinarily are considerably stronger in the body of the plate, owing to being unpierced, than at the seams and consequently may become reduced in thickness to an appreciable extent in the body of the plate, *i.e.*, elsewhere than at the seams, and still be stronger than the seams.

30. *Repairs to boilers.*—Under Section 12 of the Act the sanction of the Chief Inspector to all repairs proposed for boilers must be obtained beforehand.

A few water tubes or smoke tubes, however, may in an emergency be renewed pending the sanction of the Chief Inspector but all such cases must be reported immediately to the Chief Inspector who may, if he deems fit, notify his sanction to the owner without verification of the renewals by an Inspector.

Generally in repairing boilers the object to be obtained is to make up for damage or wastage by suitable compensation, either by renewal or repair of the part affected. Covering patches applied with the object of hiding defects are a source of danger and must not be passed.

Welding by electric and oxy-acetylene processes may be employed in the repair of boilers, but, as the efficiency of the welding depends largely on the skill and care of the operator each case will have to be decided on its merits.

Proper attention must be paid to the annealing of welded parts. An Inspector should, wherever possible, be present during some part, at least, of the welding operations.

Extensive repairs such as renewals of furnaces, end plates, parts of shell, fireboxes, girders, etc., should be supervised, so far as his other duties permit, by the Inspector, and at such times when fireboxes and smoke tubes of locomotive type boilers are withdrawn, advantage of the opportunity should be taken to inspect the internal parts otherwise inaccessible to close inspection.

Repairs to boilers are prescribed in Part II, Chapter I, Regulation 164, of the Regulations.

31. *Entries in Memorandum of Inspection Books.*—An Inspector shall, as soon as convenient after an inspection, make the necessary entries in the Memorandum of Inspection Book for the boiler and submit the book to the Chief Inspector. Care should be taken to preserve the books and to keep them clean. Inspection notes should briefly state to what extent boilers were cleared of brickwork, lagging or concealing parts ; the general condition of the boiler ; parts requiring attention or repair and if special preparation is required at the next inspection.

Inspectors should also note in the Memorandum of Inspection Books all casual visits, inspections of steam pipes, visits for inspection of repairs, inquiry into accidents, etc., and so provide a useful record of the history of the boiler for the information and guidance of Inspectors at subsequent inspections.

In making inspections it is important that the Inspector should pay particular attention to entries made in the Memorandum of Inspection Book at previous inspections.

32. *Entries in certificates.*—In addition to the entries required to be made under Regulation 162 in a certificate for a boiler the Inspector should state in the remarks column his requirements, if any, with regard to hydraulic test, removal of lagging, brickwork or other concealing part for the next inspection to enable the owner to have the same properly prepared at that time. He should also state in the same place his requirements regarding the repair or renewal of any part that may be considered fit only for the period of the certificate.

In the repairs column should be entered the year of repair and description of repair effected. Only important repairs should be noted.

His remarks should be brief. In the absence of remarks on the condition of boiler the boiler will be considered to be in good condition.

33. *Engraving of registry number.*—Paper slips of the proper size bearing the registry number allotted for a boiler will be supplied by the Chief Inspector. The slip should be pasted on the part of the boiler pointed out by the Inspector and the device traced through with a cutting tool. The engraving should then be completed by the removal to the prescribed depth of the metal between the traced lines.

34. *Arranging for inspections.*—In arranging for inspections particular attention should be paid to the provisions of Rule 15 (*a*). The notice required by Sections 7 (2) and 8 (4) shall be sent in Form B. If a hydraulic test is necessary in addition to the ordinary inspection ample notice must be given to the owner.

35. *Issue of certificates and provisional orders.*—In cases in which the Inspector is empowered to issue a certificate under Section 8 without further reference, the certificate should ordinarily be issued within 48 hours of the completion of the inspection. Where he proposes to issue a provisional order, the Inspector must satisfy himself that the boiler is fit to be worked at the maximum pressure and for the period entered in the provisional order. The fact of issue of a provisional order must be reported immediately to the Chief Inspector.

36. *Provisional orders to be issued after hydraulic test.*—Provisional orders should be issued in every case of registration after hydraulic test of boiler if the Inspector is satisfied.

The steam test may be witnessed at any convenient time within the period of the provisional order after which, if test was satisfactory, the certificate under Section 7 (6) is to be issued.

37. *Forms of provisional orders and certificates.*—Provisional orders and certificates are prescribed in Forms V and VI respectively of the Regulations.

The period specified in any provisional order or certificate shall begin on the day following that on which the enabling thorough inspection or hydraulic test is made. Where a certificate supersedes a provisional order during the period of its currency, the period of the certificate shall be retrospective and shall begin from the same time as that of the provisional order.

38. *Duplicate certificates.*—A duplicate of any certificate granted under Section 7 or Section 8 which is at the time in force shall be granted by the Chief Inspector on the application of the owner of the boiler if the Chief Inspector is satisfied that the duplicate is required for a *bona-fide* purpose and the fee prescribed under Rule 38 is paid.

39. *Fees for inspection.*—Fees for inspection shall be calculated on the basis of boiler rating, as prescribed in Part II, Chapter I, Regulation 158 of the Regulations. The following fees are prescribed :—

Registration fees.—Fees for registration and first inspection of boilers are prescribed in Regulation 159 of the Regulations.

Inspection fees.—Fees for ordinary inspection of boilers shall be levied in accordance with the following scale :—

	Rs.
For boiler rating not exceeding 100	30
For boiler rating exceeding 100 but not exceeding 300 ..	35
Do. do. 300 ,, ,, 500 ..	40
Do. do. 500 ,, ,, 700 ..	50
Do. do. 700 ,, ,, 900 ..	60
Do. do. 900 ,, ,, 1,100 ..	70
Do. do. 1,100	80

Provided that when any owner is willing to accept a renewed certificate for less than twelve months in order to approximate the date of annual inspection to the date on which other boilers in the locality are inspected, a certificate for such period less than twelve months as may be necessary for such approximation of dates may be granted at a reduced fee to be calculated at one-twelfth of the ordinary fee for each full month, portion of a month not being reckoned.

40. *Fee to cover inspection and tests.*—A fee paid for the inspection of a boiler shall cover thorough inspection, hydraulic test and steam test where such are necessary, subject to the provisions of Section 14 (2).

41. *Second fee in default.*—A second fee will be leviable for re-inspection in any case where the inspection of a boiler is begun, but, owing to the fault or neglect of the owner or person in charge, is not completed within a period of six months from the date of commencement of inspection.

42. *Sanction of Chief Inspector to second fee.*—No extra fee shall be levied except with the sanction of the Chief Inspector.

43. *Special fee for inspections out of season.*—For any inspection of a boiler situate at a place beyond the limits of the cities of Bombay, Ahmedabad and Karachi which is visited by an Inspector one or more times in a year for the purpose of inspecting boilers, if an owner or person in charge of a boiler fails to avail himself of the services of the Inspector during the usual periods for visiting the district and applies for inspection at a time which would necessitate a special journey by the Inspector then before the Inspector undertakes such a journey the owner or person in charge shall, in addition to the registration or inspection fee, pay such sum into the Government Treasury to cover the rail, conveyance and travelling allowance charges of the Inspector from the nearest headquarters as the Chief Inspector may determine.

44. *Examination of plans fees.*—Fees for the examination of plans of boilers under Part II, Chapter I, Regulation 165 of the Regulations :—

For each plan .. .. Rs. 30

45. *Duplicate certificate fees.*—Fees for duplicate certificates under Rule 31 :—

For each .. .. Rs. 3.

46. *Refund of fees.*—Fees paid in excess and fees paid for an inspection which for any reason not due to any fault or omission of the owner or person in charge of the boiler has not been made, shall be refunded if a refund is applied for within one year from the date of payment.

VI.—Accidents.

47. *Investigation of accidents.*—On receipt of a report of an accident to a boiler or steam-pipe under Section 18, the Inspector should, with the least possible delay, proceed to the place to investigate the accident. If the report is received by the Chief Inspector, he should forward it at once to the Inspector within whose jurisdiction the accident has occurred, for necessary action.

48. *Procedure during inquiry.*—The Inspector at his inquiry shall make a careful examination of the damaged parts, and shall take such measurements and make such sketches for the purpose of his report, as he may deem necessary. He shall inquire into the circumstances attending the accident and note the time of its occurrence, its nature and extent, the injury caused to persons and the damage done to property. The report should be in the style of the Reports of Preliminary Enquiries under the British Boiler Explosions Acts 1882 and 1890.

49. *Power to hold inquiry in writing.*—Inspectors are authorized to take the written statements of witnesses and all persons immediately concerned with the accident. In order to comply with the provisions of Section 18 (2), the Inspector should present to the owner or person in charge of the boiler a series of written questions on all points that are material to the inquiry.

50. *Use of boiler after accident.*—The Inspector must decide whether the use of the boiler can be permitted at the same or at a lower pressure without repairs or pending the completion of any repairs or alterations that he may order. In no case should he issue a provisional order or renewal certificate, until his orders have been carried out.

51. *Procedure in case of serious accidents.*—The report should be sent without delay to the Chief Inspector; if he considers that the investigation has been sufficient, he will record the facts in his Register of Accidents, and enter a brief account of the accident in the Registration Book, a copy being made in the Memorandum of Inspection Book. If, however, the accident is of a serious nature and in all cases in which an explosion has occurred, the Chief Inspector should, after receipt of the Inspector's report, proceed to investigate the accident personally either alone or with the assistance of a member of the panel of assessors appointed under Rule 57 who may be appointed for this purpose by the Director. Reports of such inquiries should be recorded as indicated above.

52. *Remuneration of Assessor.*—The Assessor shall be remunerated at such rate as may be prescribed by Government and be allowed the travelling expenses incurred by him in attending the inquiry.

53. *Reference in Annual Report.*—A brief account of all accidents and their causes should be included in the Chief Inspector's Annual Report.

54. *Unreported accidents.*—If in the course of an inspection or at any other time, the Inspector discovers damage which comes within the definition of an accident, but which has not been reported, he should report the facts at once to the Chief Inspector for action under Section 24 (*d*).

VII.—Appeals.

55. *Filing of appeal.*—Every petition of appeal shall be made in writing either in English or in the vernacular.

56. *Presentation of appeal.*—An appeal may be presented either personally or by registered post to the Chief Inspector.

57. *Form of appeal.*—The petition of appeal shall be accompanied by the original order, notice or report appealed against, or by a certified copy thereof, or where no such order, notice or report has been made in writing, by a clear statement of the facts appealed against, the grounds of appeal and the referring section of the Act.

58. *Fixing date for hearing.*—On receipt of an appeal, the Chief Inspector shall, if the appeal is to be heard by himself, at once fix a date for hearing the appeal; and if it is to be heard by the appellate authority, obtain a date for the hearing of the appeal from the President of the Court. It is important that there should be no delay in the decision of appeal, as the stoppage of a boiler is likely to put the owner thereof to great inconvenience. The decision should ordinarily be given within 10 days from the receipt of the petition of appeal.

59. *Procedure before hearing.*—When the date for hearing has been fixed, the Chief, Inspector shall at once issue a notice to the appellant stating the date for hearing and informing him that if he wishes to be heard in support of the appeal or to produce evidence he must be present either in person or by authorized agent with his evidence on the date fixed. The notice shall be sent by registered post to such address as shall be entered in the petition of appeal.

60. *Presence of Inspector.*—In all appeals the Chief Inspector shall decide whether the presence of the Inspector is necessary, and shall issue orders accordingly.

61. *Attendance of witnesses.*—The Appellate Court shall have power to secure the attendance of witnesses and to make local inquiries under the provisions of the Code of Civil Procedure.

62. *"Ex parte" decisions.*—If the appellant is not present on the date fixed, the appeal may be decided in his absence.

63. *President of Appellate Court.*—The Local Government shall appoint an officer to be President of the Appellate Court for such period as it thinks fit. The President shall be an officer with judicial or magisterial experience.

64. *Panel of assessors.*—The Local Government shall constitute a panel of assessors for the purpose of assisting in the hearing of appeals. Assessors must be fully qualified mechanical engineers.

65. *Constitution of Appellate Court.*—Whenever the date for an appeal before the Appellate Court has been fixed, the Chief Inspector shall, under the orders of the President of the Court, arrange for the attendance of 3 members of the panel constituted under the preceding rule to act as Assessors.

66. *Costs in appeals.*—In appeals before the Appellate Court, the President is authorized to fix the costs and recover them from the appellant in any case in which the appeal is dismissed; in all cases of appeal in which a local inspection is required by the appellant he shall deposit in advance the full costs of such inspection.

67. *Fees required for certificates granted on appeal.*—Any order on appeal authorizing the registering of a boiler or the grant or renewal of a certificate shall be deemed to be subject to the payment of such fees as are prescribed by rules or regulations framed under the Act.

VIII.—Inquiries into conduct of persons in charge of Boilers.

68. *Director to hold inquiry.*—If the Director has reason to believe, from any cause whatever, that an inquiry should be made to ascertain whether a person in charge of a boiler is competent or addicted to drugs or drunkenness or has been guilty of any serious misconduct or negligence it shall be his duty to inquire into such allegation.

He may either make such inquiry personally or cause it to be made by a deputy.

69. *Appointment of Assessor.*—The Director shall appoint as assessor in such inquiry either one of the panel of assessors for hearing appeals under Section 20 or any fully qualified mechanical engineer who appears to the Director to be a fit and proper person to be an assessor.

70. *Person concerned to be present at inquiry.*—The inquiry shall be held in the presence of the person whose conduct forms the subject of the inquiry who shall be allowed to make any statement he may wish to make and to produce evidence in his defence. He shall on demand forthwith give up his certificate to the Director and abide the result of the inquiry.

71. *Record of inquiry.*—The Director shall forward to Government the record of the inquiry together with the opinions of the officer conducting the inquiry and of the assessor and shall make such recommendation with regard to the suspension or cancellation of the person's certificate as he may think fit.

72. *Remuneration of assessor.*—The assessor shall be remunerated at such rate as may be prescribed by Government and be allowed the travelling expenses incurred by him in attending the court.

PART II.

BOILER ATTENDANTS' RULES.

IX.—Persons in charge of Boilers.

73. *No boiler to be used without competent person in charge.*—Subject to the proviso below no boiler as defined in Section 2 (*b*) that is liable to inspection under the Act shall be used (*see* Rule 72) within the Presidency of Bombay unless there is a fit and proper person in immediate attendance and charge who is employed by the owner for the purpose of attending to the working of the boiler.

Provided that the restrictions contained in this rule shall not apply to a boiler of such capacity and used for such purpose as may be specified by the Governor in Council by notification in the *Bombay Government Gazette.*

74. *Competent person must possess certificate: extent of qualification.*—No person who does not possess a certificate of competency or a certificate of service granted under these rules or under the Bombay Boiler Inspection Act, 1917, shall be deemed a fit and proper person to be in attendance and charge of a boiler ; and no holder of any such certificate shall be deemed a fit and proper person to be in attendance and charge of any boiler except to the extent of his qualification indicated by his said certificate.

75. *Holder to produce certificate when called for by competent person.*—The holder of a certificate shall at any reasonable time during his charge of a boiler produce his certificate when called upon to do so by any of the persons empowered under Section 15 to call for the production of the certificate or provisional order of the boiler.

76. *Owner to furnish Chief Inspector with particulars of certificate.*—Any owner of a boiler who engages a person to be in charge of it shall at once furnish to the Chief Inspector particulars of the person with the grade, number, date and place of issue of his certificate

77. *Limits of daily period of attendance, reliefs allowed and sphere of action.*—The period of attendance and charge for any person in charge of a boiler from beginning to end shall not exceed twelve hours in any consecutive twenty-four hours. The holder of a first class certificate may, in the course of such charge, for one or two periods which shall not exceed two hours in all, be relieved by a person holding a certificate of the second class.

In special cases, the holder of a first class certificate may, with the consent in writing of the Chief Inspector, be relieved by a person holding a certificate of the second class for a period which may extend to seven consecutive days.

A person in charge of a boiler will be held to be in immediate attendance and charge of the same when he is within one hundred and fifty feet of such boiler.

78. *When boiler is deemed to be in use.*—A boiler will be deemed to be in use when there is active fire in the furnace, firebox or fireplace for the purpose of heating the water in the boiler. When the fire is removed, extinguished, or effectively banked so that no appreciable heat passes from the fire to the water and all steam and water connections are closed, a boiler will be deemed to be not in use.

X.—Certificates.

79. *Capabilities of holders of certificates.*—Certificates of competency granted under these rules shall be of two classes. A certificate of the first class shall qualify the holder thereof to be in charge of a set of connected boilers of any kind or capacity or of so many separate or connected boilers belonging to the same owner so situated that no one of them is distant more than 150 feet from any other of them, and a certificate of the second class shall qualify the holder thereof to be in charge of any single separate boiler.

80. *Equivalence of certificates.*—Holders of diplomas of proficiency granted under Part III of these rules and holders of certificates of competency or of service as first and second class engineers granted under the Bombay Boiler Inspection Acts will be deemed to hold certificates of the first class under these rules and holders of certificates of competency or of service as third class engineers granted under the Bombay Boiler Inspection Acts will be deemed to hold certificates of the second class under these rules.

81. *Exchange certificates.*—Any person in possession of a certificate of competency granted by any competent authority in British India or in the United Kingdom, or in any British Dominion or Colony, shall be entitled to receive a certificate of competency as aforesaid without undergoing examination.

The certificate granted under this rule shall be of such class as the Board of Examiners or a majority of the members of the said Board on consideration of the nature of the certificate in the persons' possession shall determine.

82. *Service certificates.*—The Board may, in the case of any person who satisfies it that he has served for a period of not less than five years as a boiler attendant or head fireman in working charge of a set of boilers or that he has served for a period of not less than three years in working charge of a separate boiler prior to the date on which these rules come into force and that he is possessed of competent practical skill for such work, grant to him a certificate of service to the effect that he is qualified to the like extent as the holder of a certificate of competency of the first class or of the second class respectively.

Such certificate of service shall be signed as in the case of a certificate of competency

A certificate of service so granted shall have the same effect as a certificate of competency granted under these rules.

XI.—Board of Examiners.

83. *Examinations to be held by Board of Examiners.*—Examinations shall be held periodically by a Board of Examiners at such places and on such dates as Government shall determine, for the purpose of determining the fitness of persons who desire to qualify as attendants on boilers.

84. *Nomination of Members.*—The Governor in Council shall from time to time nominate competent persons to be members of the Board of Examiners for the said examinations.

85. *Passed applicants to receive certificate.*—Every applicant for examination who is declared by the said Board to have passed an examination shall receive a certificate of competency in accordance with the Board's decision as to his qualifications, which shall be signed by the members of the Board.

86. *Board empowered to refuse issue of certificate.*—The Board is empowered to refuse the issue of a certificate of competency or service to any candidate who in the opinion of the majority of the members appears too old or physically unfit through deformity, constitutional weakness, bad eyesight, deafness or loss of a limb to perform properly the duties of a boiler attendant.

Any such candidate may appeal to the Director against the decision of the Board and the Director may send the candidate before a Medical Board or Civil Surgeon for medical examination in which case the Board shall either issue or refuse to issue a certificate in accordance with the medical opinion.

87. *President of the Board.*—The Director of Industries shall ordinarily be *ex-officio* President of the Board of Examiners.

He may delegate his powers as President in Bombay or any other place at which examinations are held and his deputy shall see that the examinations are conducted as prescribed in these rules.

88. *Meetings of members.*—Members of the Board shall meet at the request of the Director or his deputy for the purpose of conducting examinations in such place and at such time as may be specified in the notice of meeting.

89. *Minimum number of members.*—Each examination in the City of Bombay shall be conducted by not less than four members of the Board and elsewhere except Aden by not less than two members of the Board.

90. *Board's endorsement on application form.*—The Board shall endorse on the printed application form of each candidate the result of his examination for a certificate of competency or its decision in regard to applications for exchange and service certificates. The endorsed applications shall be returned to the President at the close of the examinations.

91. *Fees to members.*—Each member of the Board shall be entitled to a fee of seventy-five rupees for each meeting of the Board lasting more than three hours or a fee of thirty rupees for each meeting lasting less than three hours at which any duty prescribed in these rules has been performed and which he had attended from the beginning to the end.

XII.—Examinations.

92. *Kinds of examination.*—Examinations shall be of two kinds, one for each class of certificate of competency which the Board is empowered to grant, namely, certificates of competency as first class boiler attendant and as second class boiler attendant.

93. *Times and places of examination.*—Ordinarily examinations shall be held at Bombay, Karachi and Aden.

Examinations at Bombay and Karachi shall be held on the second Monday of the months of February, May, August and November and at Aden at such time within three months after the receipt of an application as the Director may fix.

94. *Postponement of examination.*—When a gazetted holiday falls on the date fixed for the examination, or when for any unforeseen reason an examination cannot be held on the date fixed for it, the Director may fix some other day for holding the examination, which shall be duly notified, to the candidates for examination.

95. *Clerical assistance at examinations.*—Every examination shall be attended by one or more clerks from the Director's office who shall do such clerical work as may be necessary and shall act as interpreter when required by the Board.

XIII.—Applications for Examination.

96. *Form of application.*—Every applicant for examination must make application in Form 1 prescribed in the Appendix. He shall fill in those parts of the form that are to be filled in by a candidate and either sign, or mark his thumb impression, on the form in the presence of the Director or his Deputy or a Magistrate or Justice of the Peace who shall append his signature in token of attestation.

97. *Lodging application.*—The applications must be lodged at the office of the Director not later than fifteen days before the date fixed for the examination and be accompanied by—

(*a*) originals and copies of all testimonials ;

(*b*) a receipt from a Government Treasury or the Imperial Bank of India situated in the Bombay Presidency for the amount of the fee prescribed hereunder for the examination at which the applicant wishes to appear ; and

(*c*) any certificate granted to the applicant under these rules or the Bombay Boiler Inspection Acts or by an authority deemed competent under these rules.

98. *Fees for examination.*—Candidates for examination for certificate of competency shall pay fees as follows :—

Examination for 1st class certificate	Rs.	15.
Examination for 2nd class certificate	,,	10.

99. *Remission of fee.*—Candidates once admitted to examination shall not be entitled to any remission of fees if they fail to pass or to proceed with the examination. Where a candidate is unavoidably absent from the examination on the date fixed the Director may allow him to appear without payment of a second fee at any one of the subsequent examinations held within one year of such first examination.

100. *Fees of candidates found ineligible.*—Candidates found ineligible for any examination may be allowed to appear without payment of a second fee at any one of the subsequent examinations held within one year from the date of payment of fee or they may apply for a refund of the fee within the same period.

XIV.—Testimonials.

101. *Candidates must produce satisfactory testimonials.*—No applicant shall be admitted to examination who cannot produce satisfactory testimonials certifying to his experience, ability, sobriety and general good conduct for the whole period of his qualifying service. Breaks in the qualifying service period must be accounted for satisfactorily. Should a candidate allow more than one year to elapse between the end of the period covered by his last testimonial and the date of his application for examination he will not be allowed to sit for examination until he produces a testimonial for a further period of service of six months.

102. *Essential statements.*—Testimonials must clearly state the capacity in which the candidate was employed, whether as boiler attendant, head fireman, donkeyman or fireman and show the dates between which the candidate was so employed.

103. *Signature and countersignature.*—Testimonials must be signed by the engineer under whom the candidate was employed or, if not employed under an engineer, by the responsible person under whom he worked and must be countersigned by the mill manager or by the owner, agent or secretary of the mill or factory or workshop as the case may be.

104. *Railway service.*—Testimonials for service on railway locomotives must be signed by the responsible officer under whom the candidate served and be countersigned by the head of the department concerned.

105. *Sea service.*—Testimonials for service on steamships may be signed by the Chief Engineer and countersigned by the Master of the vessel or may be in the form of a seaman's discharge issued by a Shipping Master.

106. *Candidates for certificates of service.*—Testimonials of candidates for certificates of service under these rules must comply with the requirements specified herein for testimonials of candidates for examination.

107. *Doubtful testimonials to be authenticated.*—In any case of doubt the Board may require a candidate's testimonials to be authenticated by the testimony of some credible person having personal knowledge of the facts required to be established.

108. *False testimonials.*—Where the Director is satisfied that any testimonial tendered by a candidate is false he may by written order debar such candidate from being admitted to any subsequent examination held under these rules and if upon tender of such testimonial a candidate has already been admitted to examination he shall be deemed to have failed in such examination.

109. *Filing of copies and return of originals.*—Applications and copies of testimonials submitted by candidates shall be filed in the office of the Director. The original testimonials shall be returned to the candidates at the close of the examination. Copies of testimonials shall be obtainable on payment of copying charges on application to the Director.

XV.—Age and Training.

110. *Age and training of second class candidates.*—A candidate for a certificate of competency as a boiler attendant of the second class must not be under twenty years of age and shall not be admitted to examination unless he proves to the satisfaction of the Board that he—

(*a*) has served for not less than three years as a fireman or attendant on a steam boiler or as a driver on a combined steam engine and boiler ; or

(*b*) has served a full three years' course in a technical institution recognised by Government as providing a suitable course of training for boiler attendants and produces in support of same a certificate from the Principal or Superintendent certifying that the candidate had completed the full course and had been regularly instructed in the firing and management of a boiler ; or

(*c*) has fulfilled the requirements of any of the prescribed courses of training which would qualify him for admission to the examination for third class engineers under the Bombay Boiler Examination Rules, 1903, if at the time of introduction of these rules he had begun and was engaged in such training.

111. *Age and training of first class candidates.*—A candidate for a certificate of competency as a boiler attendant of the first class must not be under twenty-five years of age and shall not be admitted to examination unless he proves to the satisfaction of the Board that he has received such training as is required under the preceding rule in the case of a candidate for a certificate of the second class and possesses or is able to claim a certificate of competency of the second class or a certificate of service of the second class and in addition thereto—

(*a*) has served for not less than three years as a boiler attendant with a second class certificate of competency or of service in sole working charge of a boiler of Lancashire, Cornish, Water-tube or Marine type of not less than 500 square feet heating surface ; or

(*b*) has served for not less than three years as a fireman serang on a battery of two or more boilers of Lancashire, Cornish, Water-tube or Marine type each of not less than 500 square feet heating surface ; or

(*c*) has served for not less than three years as a fireman serang or tindal on a steamship with one or more boilers each of not less than 500 square feet heating surface.

XVI.—Examination subjects.

112. *Second class.*—To be entitled to a second class certificate of competency a candidate must satisfy the examiner that—

(*a*) he clearly understands

(*i*) the working and management of a steam boiler ;

(*ii*) the use and purpose of the various valves, cocks, mountings and fittings ;

(*iii*) the precautions to be taken and procedure to be observed before starting fires and when raising steam ;

(*iv*) the use of a feed pump and injector ;

(*v*) the use and purpose of a salinometer and thermometer ;

(*vi*) the need for periodical cleaning and pure water-supply and for the prevention of scale and other deposit on the heating surface ;

(*vii*) the need for periodical inspection of boilers and the manner in which they should be prepared for thorough inspection, hydraulic test and steam test ;

(*viii*) the precautions to be taken before entering or allowing another person to enter a boiler that is connected to another boiler under steam ;

(*ix*) the use of the best means of firing for the prevention of smoke ;

(*x*) the danger of water lodging in steam pipes and the precautions to be observed in draining ;

(*xi*) the procedure to be followed in the event of shortness of water, bulging or fracture of furnaces or flat plates or bursting of tubes or of any accident to a boiler or steam pipe, and that—

(*b*) he is able

(*i*) to stoke a boiler, including cleaning and banking fires, in a workmanlike manner ;

(*ii*) to show how avoidable smoke may be prevented ;

(*iii*) to blow through and test correctness of water gauge glasses and test cocks;

(*iv*) to replace a gauge glass and show how a false water level might be shown

(*v*) to ease a safety valve and use a blow-down cock or valve ;

(*vi*) to adjust a high steam and low water safety valve and renew a fusible plug ,

(*vii*) to joint a manhole or handhole door or any cover or flange in the steam or feed pipes ;

(*viii*) to pack pump or valve chest glands ;

(*ix*) to grind and adjust cocks and valves ;

(*x*) to take a donkey pump or injector to pieces and replace in working order.

113. *First class.*—To be entitled to a first class certificate of competency a candidate must satisfy the examiner, in addition to the subjects prescribed for second class candidates, that—

he is able to some extent, to explain :—

(*i*) the principal elementary facts relating to combustion, heat and steam ;

(*ii*) the principal causes and effects of corrosion and incrustation and the usual remedies employed ;

(*iii*) the object of the use of boiler fluids ;

(*iv*) the principles on which feed pumps and injectors work ;

(*v*) the principles on which appliances for the prevention of smoke work ;

(*vi*) the purpose of superheaters, economisers, feed heaters, feed filters, forced and induced draught appliances and mechanical stokers.

XVII.—Mode of Examination.

114. *Nature of examination.*—Every examination shall be of such a nature as to test the practical knowledge of the candidate and to ascertain his competency to manage a boiler or boilers.

115. *Examination in writing optional.*—The examination shall be conducted orally but any candidate may, if he desires, write his answers to such written questions as may be given to him by the examiner.

116. *Examination where held.*—The examination shall be held either in a factory, mill or workshop in which boilers are used or partly in such factory, mill or workshop and partly in the examination room.

117. *Practical test essential.*—Every candidate must demonstrate on an actual boiler or fitting or model his ability to perform any or all of the practical tests under Rule 112 (*b*).

118. *Hours of examination.*— Examinations shall be conducted in the examination room between the hours of 11 a.m. and 5 p.m. and elsewhere at such time as the examiner may fix.

XVIII.—Grant of Certificates.

119. *Forms of certificates.*—Certificates of competency, exchange and service shall be in Forms II, III and IV in the Appendix to these rules.

120. *Surrender of lower grade certificate.*—No certificate of the first class shall be granted to the holder of a second class certificate after examination under these rules unless and until he has surrendered to the Director the certificate of the lower grade.

121. *Exchange certificate.*—An exchange certificate of competency shall be granted only in respect of and on production of a certificate issued after examination by a competent authority. The fact of the fresh certificate having been granted shall be endorsed on the original qualifying certificate before its return to the owner.

122. *Identification requirements.*—Every certificate granted under these rules whether of competency, exchange or service shall bear a bust photograph of the holder, for which the candidate must sit after passing the examination or obtaining the Board's acceptance, as the case may be, and his signature or thumb impression and such other particulars as may be required for the purpose of identification.

The Director's office shall arrange for the attendance of persons to be photographed. No extra charge shall be made to the candidates for the photographs.

123. *Duplicate of certificates recorded.*—Duplicates of all certificates granted to boiler attendants under these rules shall be recorded in the office of the Director.

124. *Grant of duplicate certificates.*—Whenever any boiler attendant proves to the satisfaction of the Director that he has, without fault on his part, lost or been deprived of any certificate granted to him under these rules, or under the Bombay Boiler Inspection Acts, a duplicate of the certificate to which by the record so kept as aforesaid he appears to be entitled shall be furnished to him, which shall have for all purposes the same validity as the original certificate.

125. *Applications for duplicate certificates.*—Applications for duplicates of certificates under the preceding rule shall be lodged with the Director, together with a sworn declaration describing the lost certificate and evidence of having advertised the loss in a local newspaper.

126. *Fees for duplicate certificates.*—Applicants for duplicates of certificates of any class or kind granted under these rules or under the Bombay Boilers Inspection Act shall pay a fee of Rs. 10 for each certificate.

127. *Invalidity of original certificate.*—On the issue of a duplicate certificate the original certificate shall be deemed invalid and if found should be returned to the office of issue for cancellation.

XIX.—Exchange Certificates.

128. *Applications for exchange certificates.*—Applications under Rule 75 for certificates of competency corresponding to foreign certificates in the possession of the applicants shall be in Form I of the Appendix. Each applicant shall duly fill in the form which, together with the original foreign certificate in his possession and its copy and a receipt from a Government Treasury or the Imperial Bank of India in the Bombay Presidency for the amount of the fee prescribed below, shall be lodged with the Director at least ten days before any meeting of the Board of Examiners.

Provided that, where the Director is satisfied that delay in the issue of a certificate would cause hardship and is not due to the applicant's negligence, the Director may receive such application at any other time. In such case the Director shall refer the application to at least four members of the Board of Examiners in Bombay or to at least two members in Karachi, or elsewhere except Aden and, on receipt of their signature to the certificate, shall deliver the certificate to the applicant after the usual process of identification has been carried out.

129. *Fee for exchange certificate.*—Applicants for certificates of competency in exchange shall pay a fee of Rs. 10 for each certificate irrespective of class.

XX.—Certificates of Service.

130. *Candidates' practical skill may be tested.*—In order to ascertain that a candidate for a certificate of service under Rule 82, is possessed of competent skill for the charge and management of a boiler and to determine what class of certificate he is qualified to hold the Board of Examiners may subject him to such practical examination as it deems fit.

131. *Applications for certificates of service.*—Applications under Rule 82 for certificates of service shall be in Form I of the Appendix. Each applicant shall duly fill in the form which, together with his testimonials and their copies and a receipt from a Government Treasury or the Imperial Bank of India in the Bombay Presidency for the amount of the fee prescribed below, shall be lodged with the Director at least ten days before any meeting of the Board of Examiners.

The proviso to Rule 122 shall also be applicable to this rule.

132. *Fee for certificate of service.*—Applicants for certificates of service shall pay a fee of Rs. 10 for each certificate irrespective of class.

Provided that any fee so paid by an applicant who is found to be ineligible for the grant of a certificate by reason of the insufficiency of his testimonials of previous service, may, if applied for within one year of the date of payment, be returned to him in full.

XXI.—Penalties.

133. *Penalties.*—The owner of any boiler liable to inspection under the Act who shall—

(*a*) work the same or permit the same to be worked at any time, except whilst he has in his employ in immediate attendance and charge for the purpose of attending to the working of the boiler a fit and proper person to be in attendance and charge thereof;

(*b*) permit or compel any person employed by him to remain in attendance and charge of a boiler for a longer period than is permitted under these rules;

and any such person in charge or any other person who shall

(*c*) work the same or permit or cause it to be worked in contravention of these rules, shall be punishable with fine which may extend to one hundred rupees for

each offence and in the case of a continuing offence with an additional fine which may extend to one hundred rupees for each day after the first day in regard to which he is convicted of having persisted in the offence.

134. *Cognisance of offences.*—All offences against these rules shall be cognisable in the city of Bombay by a Presidency Magistrate, and elsewhere by a Magistrate of the first class

135. *Limitation and previous sanction for prosecution.*—No charge shall be brought against any person of any offence punishable under these rules except within six months from the date of the commission of the offence and no prosecution shall be instituted without the previous sanction of the Chief Inspector.

PART III.

XXII.—Engineers' Examination Rules.

136. *Examinations where and when held.*—Examinations for persons desirous of obtaining diplomas of proficiency as engineers to be in charge of steam engines and boilers shall be held at Bombay for first and second class diplomas and at Karachi for second class diplomas by the Board of Examiners appointed under these rules at the same times and places as prescribed in Part II for Boiler Attendants.

137. *Application procedure.*—The same general procedure with regard to testimonials, applications and kindred matters shall be observed for these examinations.

138. *Kinds of examination.*—Examinations for engineers shall be of two kinds, one for first class diplomas and one for second class diplomas for which fees of Rs. 30 and Rs. 20, respectively, are prescribed.

139. *Testimonials.*—Candidates must produce satisfactory testimonials which must clearly state the kind of work on, and the capacity in, which the candidate was employed, whether as apprentice engineer, engine fitter, assistant engineer or engineer and show the dates between which the candidate was so employed. Only service as an engineer, or engine fitter on steam machinery or as a mechanical engineering student will be considered by the Board for admission to examinations for diplomas of proficiency.

Testimonials must be signed as in the case of applicants for certificates of competency as boiler attendants, that is, they must be signed by the responsible person under whom the candidate worked and be countersigned by the owner, agent or manager of the workshop or factory or person of corresponding status elsewhere.

Candidates who have undergone a course of training at an engineering college or technical institute must produce either the diploma of the institution or a certificate from the Principal or Superintendent of the institution for the time served.

XXIII.—Age and Training.

140. *Age and training of second class candidates.*—A candidate for a diploma of proficiency of the second class must not be under 23 years of age and shall not be admitted to examination unless he proves to the satisfaction of the Board that he—

(*a*) has served for not less than four years as an apprentice engineer or engine fitter in a suitable workshop on the making or repairing of steam engines or accessories and devoted his whole time to such work; or

(*b*) has completed a full four years' course of training in the mechanical engineering workshops of an engineering college or technical institute recognised by Government as suitable for the training of engineers, and has, in addition to service or training under (*a*) or (*b*) and subsequent to it, served for not less than two years as engineer or assistant engineer in a mill or factory or steamship with engines and boilers, the boilers being not less than two in number and each of not less than 500 sq. ft. heating surface.

141. *Unsuitable workshops, minimum equipment.*—No seasonal factory, cotton ginning factory or cotton pressing factory shall be recognised as a suitable workshop for the training of apprentice engineers or engine fitters nor shall any other workshop be recognised that is not equipped with at least two turning lathes, one planing, shaping or slotting machine, one drilling machine, six fitters' vices, one smith's hearth and tools and all the necessary fittings and machine tools.

142. *Doubtful suitability.*—In any case of doubt of the suitability of a workshop the Board may require a candidate to provide proof that the workshop in which he served was sufficiently equipped with machines and tools and that the work carried on was in making or repairing steam engines or accessories.

143. *Definition of apprentice service.*—For the purpose of these rules service as an apprentice engineer means the regular performance of such duties in a workshop where steam engines or accessories are made or repaired as will enable a person to obtain under efficient supervision a practical knowledge of the various operations in the making or repairing of steam engines and to acquire practical experience in the use of tools and in the making and fitting together of parts of machinery.

Although some practical knowledge of moulding, blacksmithing, boilermaking, turning and machining and drawing office work is highly desirable no more than nine months will be allowed for time spent in any one of these branches in making up the total apprentice service.

144. *Definition of engine fitters' service.*—Service as engine fitter means journeyman's service in making or repairing steam engines or accessories. Such service may include service as turner, if employed on the same kind of work, but not more than one-half of the qualifying period will be allowed for time spent as turner in making up the total journeyman's service.

145. *Short periods of service.*—No period of less than six months spent in any workshop or factory as apprentice engineer or journeyman fitter shall count as time qualifying for admission to examination.

146. *Breaks in students' course.*—A course of training begun at an approved engineering college or technical institute may be continued and completed at any other approved college or institution but only complete and continuous annual courses will be allowed for in making up the full course.

In such cases candidates must produce a certificate from each Principal or Superintendent of the institution concerned for the time spent under him.

147. *Service as engineer.*—Service as an engineer or assistant engineer means service in those capacities only which afford opportunities of obtaining practical experience as an engineer on steam engines, boilers and steam plant generally in their working and maintenance. It does not include service as a fireman, boiler attendant, engine attendant or engine driver.

148. *Age and training of first class candidates.*—Subject to the proviso below, a candidate for a diploma of proficiency of the first class must not be under 25 years of age and shall not be admitted to examination unless he proves to the satisfaction of the Board that he has received such training as is required by Rule 134 in the case of a candidate for a diploma of the second class and possesses or is able to claim a diploma of the second class and in addition thereto has served for not less than two years as engineer in charge of steam plant, the boilers being not less than two in number and each of not less than 500 sq. ft. heating surface.

Proviso for direct admission.—Provided that any applicant who has fulfilled the training requirements prescribed in Rule 134 for candidates for diplomas as of the second class and in

addition has served for not less than three years in the position prescribed in this rule, may be admitted direct to examination for a diploma of the first class although he has not obtained a diploma of the lower grade.

XXIV.—Examination Subjects.

149. *Subjects for second class.*—To satisfy the Board in examination and be entitled to a second class diploma of proficiency a candidate must :—

(*a*) be able to read and write English and understand the use of arithmetic and algebra to the extent of addition, subtraction, multiplication, division, proportion, vulgar and decimal fractions, extraction of square and cube roots, and simple equations and be able to apply the same to the calculation of areas and volumes and such formulæ as may be given in his examination paper. He also must understand the elementary principles of applied mechanics ;

(*b*) be able to give a description of the principal types of steam boilers used in land practice and the purposes and reasons for which different types of boilers are employed ;

(*c*) be able to calculate the safe working pressure to be allowed for parts of a boiler or other vessel under the regulations of the Indian Boilers Act ;

(*d*) understand how to correct defects in boilers due to accident, decay and other causes and know the means of repairing such defects ;

e) know the causes and effects of and the usual remedies for incrustation and corrosion in boilers ;

(*f*) be able to give a description of and explain the functions of the various boiler mountings and of feed pumps, feed injectors, feed filters, feed heaters, economisers, superheaters, forced draught and induced draught appliances ;

(*g*) possess a creditable knowledge of the prominent facts relating to combustion, heat and steam ;

(*h*) have a knowledge of the principal appliances in use for the prevention of smoke and the principles on which they are based and be able to give a description of the principal mechanical stokers and oil fuel systems in use ;

(*i*) be able to estimate the evaporative capacity of a boiler from its fire grate area and total heating surface and the horse-power that would be developed in the principal types of engines when supplied with steam at a certain pressure from the boiler ;

(*j*) pass a creditable examination in the various constructions of steam engines in general use and in the details and use of each part ;

(*k*) be able to explain the method of testing and altering the setting of engine valves and of testing the fairness of shafts and adjusting them ;

(*l*) be able to calculate the direct stress, the torsional stress and the bending stress in round bars and shafts and the bending stress in rectangular bars and levers with given loads ;

(*m*) be able to explain jet and surface condensation, superheating and the working of steam expansively ;

(*n*) be able to take off and calculate indicator diagrams, recognise faults in them and suggest the appropriate remedies ;

(*o*) be able to make an intelligible hand sketch or a working drawing of one or more of the principal parts of a steam engine or boiler or boiler mounting and to mark in without a copy all the necessary dimensions in figures so that the sketch or drawing could be worked from ;

(*p*) be able to read a working sketch or drawing of any part of a steam engine, boiler or boiler mounting ;

(*q*) be able to explain the general construction of auxiliary machinery, *viz.*, pumps, electric light engines, dynamos and plant, gas and oil engines and gas producers and the elementary principles on which they act ;

(*r*) be able to state the general methods employed in laying foundations for engines, machinery, boilers and chimneys and the suitable area and height of chimneys to promote efficient combustion and prevention of smoke ;

(*s*) be able to state how a temporary or permanent repair could be effected in case of derangement of a part of the machinery or boiler ;

(*t*) be able to answer satisfactorily any of the questions and to pass any of the practical tests prescribed for Boiler Attendants in Part II and in addition, when called upon by the examiner, to demonstrate by practical test in the examination room or in a workshop his fitness as an engineer workman in the use of tools and appliances.

150. *Subjects for first class.*—To satisfy the Board in examination and be entitled to a first class diploma of proficiency a candidate, must, if not in possession of or able to claim a second class diploma, be able to answer or perform satisfactorily any of the requirements prescribed under the preceding rule for second class candidates and every candidate must be able :—

(*a*) to prove from first principles the principal rules for the determination of pressures and stresses in boilers and closed vessels ; bending stresses and moments in beams and girders and the stresses exerted in shafting, and moving masses ;

(*b*) to draw up a specification for a steam boiler to comply with the Indian Boilers Act Regulations for a specified working pressure and for a specified steaming capacity, showing the principal dimensions, the full details of shell seam riveting, the quality of the material to be used and the maximum and minimum limits of tensile strength required. Calculations for the various items to be shown separately ;

(*c*) to calculate the suitable diameters of cylinders, length of stroke, revolutions per minute, approximate effective mean pressure and cut-off in each cylinder, terminal pressure and power developed in the cylinders of an engine suitable for a boiler of specified capacity ;

(*d*) to write a short essay on eight of the following subjects, six of which will be compulsory and the remaining two optional.

Extra marks will be given for essays supplemented by diagrams or diagrammatic sketches where such are of material aid to the text,

(*i*) The properties and strengths of materials used in engineering construction.

(*ii*) The construction of modern steam boilers, their mountings, seatings and accessories.

(*i*) The construction and functions of feed pumps, economisers and feed-water piping systems.

(*iv*) The construction and management of exhaust and live steam feed-water heaters.

(*v*) The characteristics of feed-water, the effects of impurities and methods of purification adopted.

(*vi*) The principles of combustion and the essentials for the economic generation of high and low pressure steam.

(*vii*) The properties and characteristics of saturated and superheated steam and the general construction and operation of superheaters.

(*viii*) The economy of condensation, the general construction and operation of condensing plant and a description of one well-known type of condensing plant.

(*ix*) Methods of hand firing in boilers, the cause of smoke and how smoke can be eliminated or reduced with a description of the principal mechanical stokers.

(*x*) Boiler defects, how caused and how remedied.

(*xi*) Steam piping systems for high and low pressures, materials used in construction, important points in location and accessories used in modern operation.

(*xii*) High and low pressure steam engine mechanisms, including motions, valve gears and governors, their construction and operation.

(*xiii*) The construction and operation of high and low pressure steam turbines.

(*xiv*) Measuring instruments used in the modern boiler house and engine room, their purpose, value and conditions of operation.

XXV.—Mode of Examination.

151. *Nature of examination.*—Examinations for diplomas of proficiency as engineers to be in charge of steam engines and boilers shall be of such a nature as to test the practical and technical knowledge of the candidates and to ascertain their fitness for the charge of steam plant and machinery.

152. *Order of subjects for second class.*—Examinations for second class diploma shall be conducted in the following order and stages in each of which a candidate must pass or be failed :—

(*a*) to write answers within a prescribed time to ten questions in arithmetic set with reference to clauses (*a*), (*c*), (*g*), (*i*), (*l*), (*m*), (*n*) and (*r*), of Rule 143 ;

(*b*) to make within a prescribed time a hand sketch or working drawing of a part of an engine or boiler or boiler mounting in accordance with clause (*o*) of Rule 143 ;

(*c*) to write answers within a prescribed time to ten of the elementary questions authorised by Government for use at examinations ;

(*d*) to undergo such practical test either in the examination room or in a factory or workshop as the examiner may deem fit in accordance with clause (*t*) of Rule 143 ; and

(*e*) to answer orally questions pertinent to the clauses of Rule 143.

153. *Failure to pass second class examination.*—Any candidate who fails to obtain 67 per cent. of the full number of marks allotted for (*a*) or (*b*) or (*c*) or who fails to satisfy the examiner under (*d*) or (*e*) shall be declared to have failed in the examination and shall not be examined in any other subjects that may remain.

154. *Requirements for first class.*—Examinations for first class diploma shall be conducted as follows :—

Where a candidate does not possess or is not able to claim a second class diploma he shall be required to fulfil the requirements prescribed for the examination of second class candidates in Rule 143 and all candidates for a first class diploma shall be required to undergo a written examination in all the parts prescribed under clauses (*a*), (*b*), (*c*) and (*d*) of Rule 144.

155. *Failure to pass first class examination.*—Any candidate who fails to obtain 67 per cent. of the aggregate marks allotted for the first class examination shall be declared to have failed in the examination.

156. *Rules for examination room.*—Candidates for diplomas will be allowed in the time allotted to cancel any part of their work and, when required, additional paper will be supplied by the examiner, but they will not be allowed to work out the problems on a slate or on waste paper. The additional sheets shall be attached to and form part of the examination paper to be given in by the candidate.

Each candidate for a second class diploma will, at the time of the examination, be provided with a book containing the elementary questions referred to in clause (*c*) of Rule 146 and with the numbers of the questions to which he is required to write answers.

Each candidate for a first class diploma will be provided with a copy of the regulations under the Indian Boilers Act when required under clause (*b*) of Rule 144 and with blank indicator cards, squared paper and sets of logarithmic tables at the discretion of the examiner which must be given up with his paper.

Written answers and drawings shall be made out in the presence of the examiner and shall be given up, whether complete or not, on the expiration of the prescribed time.

The examination in rough working drawing for second class candidates may, at the candidate's option, be either a hand sketch clearly dimensioned and complete in the necessary views and sections or a drawing to scale.

Drawing boards, tee-squares and drawing paper will be provided at the examinations but candidates will have to bring their own drawing instruments.

If a candidate leaves the room before answering any question or before completing any paper which has been given to him he cannot afterwards be permitted to answer or complete the paper, as the case may be, but the examiner may substitute another question or another paper.

Any candidate discovered to have taken into the examination room any book, paper, document or memoranda of any description or to have copied from or afforded or given or received any assistance or any information to or from or communicating in any way with another candidate during the time of examination shall be regarded as having failed in his examination and shall not be allowed to proceed further with the examination.

157. *Time-table for second class examination.*—Time-table for second class examination :—

Day.	Morning.	Afternoon.
Monday	Mathematics, 11 a.m. to 1-30 p.m.	Mathematics, 2-30 p.m. to 5 p.m.
Tuesday	Drawing, 11 a.m. to 12 noon ..	Drawing, 12 to 4 p.m.
Wednesday	Elementary questions, 11 a.m. to 1-30 p.m.	Oral examination, 2-30 to 5 p.m
Thursday	Practical Test, 11 a.m. to 1-30 p.m.	Practical Test, 2-30 to 5 p.m

The examiners may vary the order of procedure with regard to the oral examination and practical test as may be found convenient, and the examination may be continued from day to day until all candidates have been dealt with.

158. *Time for first class examination.*—Examination for first class candidates shall be held between the hours of 11 a.m. and 5 p.m. on the same days as for second class candidates and shall continue from day to day until all candidates have been dealt with.

159. *Award of marks.*—The time and number of marks allowed for each paper will be printed on each sheet of questions. The number of marks to be awarded for a candidate's work shall be the total of that awarded for each paper expressed as a percentage of the maximum number of marks.

160. *Grant of diploma.*—If a candidate passes the examination he shall be granted diploma in accordance with the class in which he passed at such early date within two weeks after the close of the examination as is practicable.

161. *Form of diploma.*—Diplomas of proficiency as engineers to be in charge of steam engines and boilers shall be in Form V of the Appendix to the rules.

162. *Duplicate diplomas.*—Duplicates of all diplomas granted under these rules shall be recorded in the office of the Director.

FORM A.

_____ BOILER INSPECTION DEPARTMENT.

Register of Boilers.

(Rules 9, 18 and 22.)

1 Registry number.	2 Type of Boiler.	3 Boiler rating.	4 Name of manufacturer.	5 Year and place of construction.	6 Date of registration.	7 Name of owner.	8 Place where in use.	9 Remarks. (Transfers, etc.)

In part II of the Register, column 1 should contain the registry number and letters.

FORM B.

INDIAN BOILERS ACT, 1923 (ACT V OF 1923).

Notice of Examination of Boiler under Sections 7 and 8

(Rule 27).

No.————of 19 .

BOILER INSPECTION OFFICE,

Dated , the 19 .

To,

In reply to your application dated.....you are hereby informed that Boiler Registry No.....at the above-named premises will be $\frac{\text{thoroughly examined}}{\text{hydraulically tested}}$ by the Government Inspector on the.....

To enable the examination to be made, you are bound :—

(*a*) to afford to the Inspector all reasonable facilities for the examination and all such information as may reasonably be required of you ;

(*b*) to have the boiler properly prepared and ready for examination in the prescribed manner ; and

(*c*) in the case of an application for the registration of a boiler, to provide such drawings, specifications, certificates and other particulars as may be prescribed.

Voucher No.....in acknowledgment of $\frac{\text{Bank}}{\text{Treasury}}$ Receipt No.....for Rs.....accompanies.

Inspector of Boilers.

(See reverse for preparation required.)

Reverse of Form B.]

PREPARATION FOR EXAMINATION.

See Part II, Chapter I of the Regulations.

(Regulation 150.)

(A) Preparation for Thorough Inspection.

At every inspection of a boiler for the grant or renewal of a certificate, the boiler shall be empty and thoroughly clean in all its parts. All doors of manholes, handholes and sight-holes and cleaning plugs and all caps in the headers and mud-drums of water-tube boilers, all firebars, bearers, front plates, bridge plates, firebridges, brick arches, oil fuel burners and mechanical stoker fittings shall be removed. All valves and cocks comprising the boiler mountings shall be opened up and taken apart and the valves and cocks ground, when necessary, before the Inspector's visit.

Provision shall be made for the removal of lagging or brickwork or other concealing part and for the drilling of plates, if required by the Inspector, and for verifying the pressure gauge and safety valve dimensions and weights. All smoke tubes, exterior of water tubes, smoke-boxes, and external flues must be swept clean.

Provision shall be made for the effective disconnection of all steam and hot-water communication with any other boiler under steam, as prescribed in Part III of the Regulations. This shall be effected either by the removal of a length of pipe from the steam and feed piping or by the insertion of substantial blank flanges. Where blank flanges are employed, they shall be inserted between the flange of the chest and the pipe attached to it. No blank flange shall be inserted between a safety valve chest and the boiler.

Note.—These provisions as to effective disconnection shall extend to every case wherein a person is sent, or with the assent of the owner or person in charge goes, into a boiler for any purpose. *See* Part III of the Regulations.

(B) Preparation for Hydraulic Test.

The chests of all mountings subject to steam pressure shall be in place and shut tight or blank flanged. The safety valves shall either be jammed down or removed and the chest-opening blank-flanged. The attachment* for the Inspector's pressure gauge and the nipple† for connecting the Inspector's test pump hose shall be in order. All doors shall be properly jointed and tightened up. The boiler shall be completely filled with water, care being taken to allow all air to escape and, if possible, a preliminary test not exceeding the working pressure of the boiler shall be taken before the Inspector's visit to test the tightness of the joints. When a boiler is hydraulically tested for the first time, it shall be entirely cleared of lagging or brickwork; at subsequent tests the lagging or brickwork, or portions thereof, shall be removed if required by the Inspector.

Preparation Now Required. (A), (B).

....

.....

Note.—The last certificate for the boiler should be shown to the Inspector.

* Tapped $\frac{3}{4}$" Whitworth bolt and nut thread.

† Tapped $\frac{7}{8}$" Whitworth bolt and nut thread.

APPENDIX TO THE BOMBAY BOILER RULES, 1924.

FORM I.

(*See* Rules 90, 122, 125, and 131.)

INDIAN BOILERS ACT, 1923 (ACT V OF 1923).

. pplication for a Diploma of Proficiency or for a Boiler Attendant's Certificate of Competency or of Service.

Name, etc., of Applicant.

A

Name in full

Permanent address

Place of birth | Date of birth

Particulars of all previous certificates (if any).

B

Number of certificate.	Diploma, Competency, or Service.	Grade.	Where issued.	Date of issue.	If at any time suspended or cancelled state by what Court or Authority.	Date.	Cause.

Certificate now required.

C

Grade.	Diploma, Competency, or Service.	Address to which certificate may be sent.

Statement of previous failures (if any).

If applicant has failed in a previous examination for the certificate now required, he must here state the date and place of each examination in which he has failed. If he has not failed, he must state so in writing across this division.

D

Date of examination.	Place of examination.	Subject in which he failed.

Declaration by Applicant.

(Take Notice)—Any person who makes, procures to be made, or assists in making, any false representation for the purpose of obtaining for himself or any other person a Diploma or a Certificate either of Competency or Service, will be criminally prosecuted.

E

I do hereby declare that the particulars contained in Divisions (A), (B), (C), (D) and (F) of this Form are correct and true to the best of my knowledge and belief; and that the papers enumerated in Division (F) and submitted with this Form are TRUE AND GENUINE documents, given and signed by the persons whose names respectively appear on them; and further that those names are truly and correctly stated against each of the said papers as entered in Division (F); and further that the copies of the said papers, also submitted with this Form, are true and correct copies thereof. I further declare that the Statement (F) contains a true and correct account of the whole of my services without exception. And I make this Declaration conscientiously believing the same to be true.

Dated at , this day of 19 .

Signed in the presence of :—

Signature of applicant.
Present address.

[*Reverse of Form I.*]

(F)—List of Testimonials and Statement of Service.

(Testimonials to be numbered consecutively as below.)

Consecutive number of Testimonial.	Date of Testimonial.	Name of person signing each Testimonial.	Address and designation of Factory or Workshop where employed.	Type and heating surface of boiler.	Capacity in which employed.	Date of commencement.	Date of termination.	Time employed. Year.	Months.	Day	Initial of Verifier.
1											
2											
3											
4											
							Total Service ..				
							Time served for which no certificates are now produced				

Certificate of Examiners.

Examination. Certified that.....has been examined for a diploma of proficiency, a certificate of competency as Boiler Attendant of the.....class at.....this.....day of.....19 , and has.... satisfied us of his fitness to hold a $\frac{\text{diploma}}{\text{certificate}}$ of the FIRST, SECOND CLASS. He has therefore PASSED, FAILED.

Exchange. Certified that.....has produced before us at..... this.....day of..... 19..., a certificate of competency of the ....class as .....and we are of opinion that he should.....be granted a certificate of competency of the FIRST, SECOND CLASS in exchange.

Service. Certified that .....has produced before us at..... this..... day of.....19..., ...satisfactory testimonial .....covering the required period of service and we are of opinion that he should .....be granted a certificate of service of the FIRST, SECOND CLASS.

Personal Description of Applicant.

H. Height.....ft.....ins. Complexion.....
Colour of hair..... Eyes.....
Personal marks or peculiarities.....

Board of Examiners.

To,

Director of Industries,.....

Date.....

Office. Diploma, Certificate, No... .....of the.....class issued and duplicate recorded on..... .....19.....

Director of Industries,.....

APPENDIX TO BOMBAY BOILER RULES, 1924.

FORM II.

Form of Certificate of Competency to be granted under Rule 113.

BOMBAY BOILER RULES, 1924.

Certificate No... .....

Photograph.

Certificate of Competency as First Class (or Second Class) Boiler Attendant.

To.....

Having satisfied us of your competency to fulfil the duties of.....Class Boiler Attendant in accordance with the Rules now in force hereby, in pursuance of the said Rules, namely, THE BOMBAY BOILER RULES, 1924, grant you this certificate of competency of the.....Class.

By order of His Excellency
the Governor of Bombay in Council.

Board of Examiners.

This.....day of.....19...

[*Reverse of Form II.*]

CERTIFICATE NO.....19

Signature of Owner.....
Date and place of Birth.....
Address of Owner.....
Personal description; Nationality.....
.....
Religion or Caste.....
Height without shoes.....
Complexion.....
Colour of hair.....Eyes .....
Marks or peculiarities .....

Thumb impression.

Certificate No.....issued under my signature this.....day of .....19.....

This certificate is given upon an Ordinary Examination passed at.....on the.....day of.....19.....

Director of Industries.....

Date of issue.....

N.B.—Any person other than the owner hereof becoming possessed of this certificate should transmit it forthwith to the office of issue.

APPENDIX TO BOMBAY BOILER RULES, 1924.

FORM III.

Form of Certificate of Competency to be granted under Rule 113.

BOMBAY BOILER RULES, 1924.

Certificate No.....

Photograph.

Certificate of Competency as First Class (or Second Class) Boiler Attendant.

To .....

Having produced before us a Certificate of Competency as.....Class .....issued to you by..... on.....we do hereby, in pursuance of the BOMBAY BOILER RULES, 1924, grant you this Certificate of Competency of the .....Class in exchange.

By order of His Excellency
the Governor of Bombay in Council.

Board of Examiners.

This.....day of.....19.. .

[*Reverse of Form III.*]

CERTIFICATE NO. 19 .

Signature of Owner .....
Date and place of Birth.....
Address of Owner .....
Personal description; Nationality.....
.....
Religion or Caste .....
Height without shoes .....
Complexion .....
Colour of Hair.. .....Eyes.....
Marks or peculiarities .....

Thumb impression.

Certificate No.....issued under my signature this.... ... ..day of..... ....19.....

This certificate is given upon production of Certificate of Competency No... ..... issued at..... .....after examination on the..... day of..... .....19.....

Director of Industries.....

Date of issue.....

N.B.—Any person other than the owner hereof becoming possessed of this certificate should transmit it forthwith to the office of issue.

APPENDIX TO BOMBAY BOILER RULES, 1924.

FORM IV.

Form of Certificate of Service to be granted under Rule 113.

BOMBAY BOILER RULES, 1924.

Certificate No.....

Photograph.

Certificate of Service as First Class (or Second Class) Boiler Attendant.

To.....

Having satisfied us that you have served for the period required in accordance with the Bombay Boiler Rules, 1924, prior to the coming into force of the Rules and being of opinion that you are possessed of competent practical skill, we hereby, in pursuance of the said Rules, grant you this Certificate of Service of the.....Class.

By order of His Excellency
the Governor of Bombay in Council.

Board of Examiners.

This.....day of..... ..19....

Reverse of Form IV.]

CERTIFICATE NO.....19...

Signature of Owner.....
Date and place of Birth.....
Address of Owner.....
Personal description; Nationality.....
.....
Religion or Caste.....
Height without shoes .....
Complexion.....
Colour of hair.....Eyes.....
Marks or peculiarities .....

Thumb impression.

Certificate No.....issued under my signature this..... .....day of.....19...

This certificate is given upon production of satisfactory testimonials of service in accordance with Rule 76 of the Bombay Boiler Rules, 1924.

Director of Industries.....

Date of issue.....

N.B.—Any person other than the owner hereof becoming possessed of this certificate should transmit it forthwith to the office of issue.

APPENDIX TO BOMBAY BOILER RULES, 1924.

FORM V.

Form of Diploma of Proficiency to be granted under Rule 154

BOMBAY BOILER RULES, 1924.

Diploma of Proficiency of the First (or Second) Class.

o.....

Having satisfied us of your proficiency as an engineer to be in charge of steam engines and boilers, we do hereby, in pursuance of the BOMBAY BOILER RULES, 1924, grant you this Diploma of Proficiency of the FIRST (or SECOND) Class.

By order of His Excellency

the Governor of Bombay in Council.

Board of Examiners.

This.....day of.....19...

[*Reverse of Form V.*]

DIPLOMA NO.....19....

Signature of Owner .....
Date and Place of Birth.....
Address of Owner.....
Personal description; Nationality.....
.....
Religion or Caste .....
Height without shoes .....
Complexion .....
Colour of hair.....Eyes.....
Marks or peculiarities .....
Diploma No.....issued under my signature this.....
.....day of.....19...

This Diploma is given upon an Examination passed at.....
.....on the.....day of.....19...

Director of Industries

Date of issue

N. B.—Any person other than the owner hereof becoming possessed of this Certificate should transmit it for thwith to the office of issue.

APPENDIX TO BOMBAY BOILER RULES, 1924.

FORM VI.

(*See* Rule 8.)

GENERAL WORKING OF BOILERS.

Instructions to Boiler Attendants.

These instructions should be frequently and carefully studied, with a view to keeping in mind the precautions to be observed, and the ordinary procedure to be followed in the safe working of boilers.

Precautions before starting the Fires.

Before starting the fires in a boiler, the attendant should :—

(1) see that there is sufficient water in the boiler and that the gauge cocks are working freely ;
(2) ease safety valves, or open cock on top of boiler to allow air to escape ;
(3) see that the blow-off cock is fully closed and tight ;
(4) see that the safety valves and feed check valve are free and workable ;
(5) see that water is not leaking from any part of the boiler ;
(6) note if the pressure gauge pointer is at zero ;
(7) see that the feed pump is in working order.

He must not rely on the supposition that the water he has previously put in is still in the boiler, as it may have run out without his knowledge through a leak or open cock, nor can he be sure that the gauge glass shows the true water level until he has tested it. This is done in the following manner : shut off the lower gauge cock and empty the glass by the drain cock ; then shut the drain cock and open the gauge cock ; if everything is in order, the water will then rise in the glass to the same height as before.

Raising steam.—In getting up steam in all types of boilers the operation should be as gradual as circumstances will allow. Nothing turns a new boiler into an old one sooner than getting up steam too quickly. Forcing the fires when starting work is liable to cause straining of the seams and tubes of the boiler. In the case of large boilers generally, steam should not be got up in less than six hours. Before getting up steam, the water level should be observed, to ensure that water is at the proper height in the glass, the pressure gauge noted, and the safety valves tried to see they are free. The blow-off cock should be examined to see that it is completely shut and tight.

Pressure gauge.—The pressure or steam gauge should be kept in order, and be in such a position as to be easily seen by the boiler attendant. There should be a plain mark on it showing the highest pressure allowed for the boiler, and the dial should be kept clean so that the figures may easily be read.

Steam pressure.—Ordinarily the safety valve will prevent the steam from rising much above the working pressure, but if the steam gauge shows so rapid an increase of pressure as to indicate danger of exceeding the highest limit, water should be immediately fed into the boiler and the dampers partially closed in order to diminish the effect of the fire. If, however, the water has fallen so low that there is danger of an accident from this cause, the fires should be withdrawn before feeding in water, the safety valves eased, and if the engine is at rest it should be started so as to reduce the pressure.

The safety valves are provided to guard against over pressure. They should be moved by hand every day so as to prevent them from sticking. If moved only occasionally, they are liable to leak,

The valve can be tested by slowly raising it a little, and when let down, it should close perfectly tight. It should never be opened by a sudden knock or pull. If it does not close tight, turn it on its seat until it fits, or when its construction does not permit this, raise it slowly a few times and let it down again, but on no account must the valve be screwed down further or loaded more than what has been allowed by the Inspector.

Safety valves must never be overloaded, and spring valves should have ferrules or other provision against the valves being screwed down too far. In case of an accident resulting from wilful overloading the culprit might be held criminally responsible at the official inquiry or inquest.

Low water safety valves.—If there is a low water safety valve, test it occasionally by lowering the water level to see that the valves begin to blow at the right point. It should give warning, " before " the water level has sunk too low, and before damage can be done. When the boiler is opened, examine the floats and lever and see that they are free and that they give the valve the full rise. With the ordinary type of high-steam and low-water safety valve the float should be down at its lowest position and the valve full open when the boiler is empty.

The water gauges.—These will be kept in best order by frequently blowing through. The cocks are thus kept in good working condition without leaking. Blow through the drain cock at the bottom of the gauge, and shut and open the steam and water cocks every few hours. These cocks should be blown through more frequently when the water is dirty. Should either of the passages become choked, or whenever the water in the gauge glass moves sluggishly the passages must be cleaned. This is best done with a wire. The gauge glass is so arranged that its top cock connects with the steam space and its bottom cock is below the water line. The water line will ordinarily be near the middle of the glass tube. Always test the glass water gauges thoroughly the first thing in the morning and at the commencement of every shift. This is done by first opening the drain cock and then shutting the upper cock which should give water; the upper cock should then be opened and the bottom cock closed—which should give steam ; during this test the drain cock should be kept open.

If water and steam do not appear in proper order the cocks are choked and the passages should be cleaned. To lessen the risk of breaking the gauge glass the water cock should always be reopened after the steam cock.

Gauge glasses with a narrow white stripe running the whole length of the glass on the side next the boiler are recommended as they show the water line more clearly, especially when the water is dirty.

The Government boiler regulations require every water gauge glass to be fitted with a guard to prevent injury to the attendants. See that it is always in place, and clean, when there is steam in the boiler.

Special note.—It does not follow that there is plenty of water in the boiler because there is plenty of water in the gauge glass. The passages may be choked, and empty gauge glasses are sometimes mistaken for full ones, and explosions have resulted therefrom. Hence the importance of keeping the gauge cocks perfectly tight and clean and of blowing through the test cocks frequently.

A large number of accidents have been due to inoperative water gauges, and to negligence of the attendant in not carefully reading the water level.

The blow-off cock.—The blow-off should be used daily if the water is at all dirty or sedimentary, especially with Locomotive type and Vertical boilers, as their narrow water spaces are liable to get choked with mud, which soon hardens into a solid mass. The amount of water to be blown out depends on the size of the boiler and can be determined only from

experience. When blowing out the best result is obtained, if the water has been at rest for some time (say before the engine is started) thus giving the sediment time to settle; if the feed water is clean merely turn the cock round.

The scum cock.—When scum cocks are fitted, if the feed water is dirty, a little should be blown off daily; if the water is clean, merely turn the cock round. Before opening the scum cock see that the water is at the height indicated by the water-level pointer, otherwise the scumming will be ineffective. Water should be blown from the surface through the scum cock when steam is being drawn off, *i.e.*, when the engine or other machinery is working.

Manhole and other door joints.—When making such joints the jointing materials should never be of round-sectioned packing. Care must be taken that the spigot of the door is centrally placed in the hole, as many accidents have resulted from packing being blown out between the spigot and side of hole, even when the clearance was only $\frac{1}{8}$th of an inch. The nuts must be carefully and evenly tightened. Further tightening should be made during the process of heating up the boiler when raising steam.

Steam pipes.—When properly arranged, should give no trouble. Frequently, however, they are so designed as to contain pockets, in which, while out of use, condensed steam accumulates. Such water is exceedingly dangerous and great care should be taken to see that the pipes are properly drained *before the stop-valve is opened* otherwise "water hammer" will take place even with the best-designed steam pipes, and disastrous explosions, causing loss of life and property, may occur.

Scale and grease.—Roughly speaking, scale offers a hundred times as much resistance to the passage of heat as does a similar thickness of steel or iron. A half inch furnace plate covered with 1-10th inch scale is as efficient a heat retarder as a steel furnace 10 inches thick. Grease is about ten times worse than scale. In a boiler at work the temperature of a clean furnace plate is only slightly in excess of that of the water in the boiler; but if scale of grease is interposed between the water and the plate, the latter acquires a termperature more nearly approximating that of the flame with which it is in contact. If the fire is fierce (artificial draught) the furnace tube may grow so hot that it elongates considerably. If in addition, cold air is admitted during each firing, a concertina action of the furnace takes place, which is one of the worst causes of boiler wear and tear.

Wear and tear.—Can be reduced and the life of a boiler prolonged if scale and grease are prevented from accumulating in a boiler. The combined effect of scale or grease and artificial draught are disastrous. Scale or grease also causes waste of fuel.

Grease.—A mixture of sedimentary water, soda, and grease produces an adhesive scum. Where this is suspected, the water level should never be lowered below the furnace top unless the boiler is afterwards entered and this scum cleaned off the furnace plate before firing again.

Scale removal.—The customary method is not a satisfactory one. The boiler is emptied and then cooled down by opening all the manholes, and the result is that the scale, which would otherwise be soft, hardens through contact with the air, and requires laborious clipping off.

A very effective, but slower method, is to retain the water in the boiler until cool, and not to run it out until the men are ready to enter the boiler with water hose, brushes and scrapers. The scale will then be soft and easily removable.

If time is a consideration, the cooling can be accelerated by adding cold feed to the hot water in the boiler and slowly running off the cooled water. Another method is to blow off the boiler with the lowest possible pressure (not more than 20 lbs.) and to keep it closed until cold. The scale will then be easily removed.

Treatment of feed water.—Many feed waters require soda or other chemicals to arrest corrosion or to change the nature of the scale.

There is *no harmless chemical* which will remove scale or sediment when it has once got into the boiler and the only effective process is to purify the feed water before it enters the boiler. By this means the sediment, and generally, too, the added chemicals, can be deposited in tanks or in filters, and therefore never goes into the boiler. Excepting when the water obtainable is very good, water-purifying apparatus ought to pay any boiler owner, particularly at those works where three or more boilers are in constant work. Boiler owners wishing to have definite advice as to the best treatment of their feed water should have it analysed at some chemical laboratory and ascertain the best treatment in the particular circumstances.

Special attention is drawn to the not infrequent but *very bad* practice of allowing the waste steam from the engine cylinders or pumps to be drained into the boiler fed water tanks. The waste steam from cylinders is always mixed with a certain amount of oily matter, which will be deposited in the feed water tanks and ultimately be pumped into the boiler, with possibly disastrous results, as it will be obvious to every careful boiler attendant that should the oil be deposited on the furnace crowns, they may become over-heated and collapse.

It should be the first care of the boiler owner, and the boiler attendant to see that the feed water is kept as pure as possible. Impure feed water means additional expense on the upkeep of the boiler.

Preservation of boilers when not in use.—Steam boilers when not in use are liable to deterioration from corrosion, and, unless well cared for and made rust-proof, they may depreciate more rapidly than when in use. They should be thoroughly drained and thoroughly dried and all valves, cocks and openings closed so as to exclude moisture. Another plan is to fill the boiler with water to which about 1/100 per cent. caustic soda has been added.

Special Instruction for Boiler No.

This boiler should be opened up and thoroughly cleaned after a period of work which should not exceed..... A record of such cleanings should be maintained and produced, when required by the Inspector.

Dated.....

Inspector of Boilers.

By order of the Governor in Council,

G. WILES,

Secretary to Government.

No. 1573-115 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th November* 1923.

THE DIRECTOR OF INDUSTRIES,
BOMBAY.

SIR,

I am directed to address you with reference to the proposed Bombay Boiler Rules, 1924, which were published for public criticism in the *Bombay Government Gazette*, dated 27th September 1923.

2. My Committee have given very careful consideration to the proposed rules, and while agreeing with the rules in general desire to suggest modifications in respect of the particular rules criticised below :—

Rule 77.—This rule limits the daily working period of boiler attendants to 12 hours with 2 hours' recess. In exceptional cases, it will not be possible to work to this rule and it is suggested that it be modified so as to bring it more in consonance with the Factory Act, which allows exemptions from Sections 21, 22, 27 and 28 of that Act. In the case of boiler serangs we suggest that either Rule 77 should be deleted or modified in such a way that in cases of necessity, such as urgent repairs to boiler and mill machinery, the boiler attendant should be allowed to work longer hours.

Rule 84.—Gives power to the Governor in Council to nominate members on the Board of Examiners. My Committee suggest that this should be altered to read as follows :—

" The Governor in Council shall from time to time nominate competent engineers having knowledge of prime movers and boilers to be members on the Board of the said examinations."

Rule 89.—It is suggested that the proposed rule should be altered to read :—

" Each examination shall be conducted by not less than four members of the Board, except in Karachi, where the number of examiners shall be not less than two and Aden where there shall be one examiner."

Rule 98. *Examination fees.*—It is considered that fees (of Rs. 15 and Rs. 10 for first and second class certificates respectively are far too high. My Committee think that the fees should be merely nominal, and in any case should not exceed Rs. 5. Even this amount would represent a very considerable outlay to a man earning Rs. 30 per month.

Rule 110 (*b*).—My Committee are of the opinion that this rule should be omitted entirely as it is thought that service in a technical institute constitutes no proof whatever of practical efficiency and it is scarcely likely that a person who has studied for three years in a technical institute would take up the profession of a boiler attendant where the pay is about Rs. 30 per month.

Rule 113.—My Committee consider it advisable that the extent of the knowledge of the particular subjects indicated in this rule should be definitely laid down, as in the great majority of cases a boiler serang could hardly be expected to possess a very detailed knowledge of the subjects laid down.

Rule 125.—The utility of this rule would appear to be very doubtful and it is considered that its deletion would be advantageous.

Rule 126. *Fees for duplicate certificates.* — My Committee advocate that the fees should be reduced to a nominal figure—not more than Rs. 2.

Rule 129.—Same criticism as given against Rule 98.

Rule 130.—My Committee are of the opinion that the Chief Inspector of Boilers should be the competent authority to decide whether an applicant should be subject to practical examination.

Rule 132.—My Committee's criticism is the same as that given against Rule 98.

Rule 141.—My Committee consider that the words " six fitters vices " might be deleted from this rule.

Rule 149.—The syllabus for the examination, especially in the case of an examination for the second class certificate, seems to be too advanced and many of the subjects are not intimately concerned with general engineering practice and would only be useful to boiler inspectors or boiler designers. These remarks apply with special force to Rules 149 (*c*), (l) and (*o*) is particularly doubtful.

Rule 150.—Criticism directed against Rule 149 applies in a less degree to this rule also.

Rules 153 *and* 155.—In a written examination of such an extended and advanced nature a percentage of 67 is considered too high ; 50 per cent. of marks should be sufficient to obtain a pass.—I have, etc.,

T. MALONEY,

Asstt. Secretary.

APPENDIX C-2.

THE USE OF COMBUSTION INDICATORS.

No. 528 of 1923.

BOMBAY, 27-28*th February* 1923

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to enclose herewith an extract from para 2 of the 16th Annual Report of the Bengal Smoke Nuisances Commission together with * a copy of a letter received from the Chief Inspector of Smoke Nuisances, Bengal, regarding the use and cost of Combustion Indicators.

2. The Bombay Smoke Nuisances Commission is impressed with the advantages of regulating fuel consumption both by reducing the smoke nuisance and by economising coal for the factory owner. The members understand, however, that there is not unanimity of opinion regarding the general utility of Combustion Indicators and they will be glad to know whether any of the members of your Association have had experience of their use. The Commission will be obliged also if your Committee will give its opinion on the utility and practicability of encouraging local trials of Combustion Indicators.—I have, etc.,

G. H. BAKER,

Inspector of Factories, Boilers and Smoke Nuisances.

Extract from para 2 *of the* 16*th Annual Report of the Bengal Smoke Nuisances Commission.*

2. During the year under review, inferior coal was the general experience. Some of the older plants require a good quality of coal to maintain the furnace outrun. When inferior coal only was obtainable there was difficulty both as regards excessive smoke and the ability to maintain the factory outrun. In many cases the furnace draught was reduced by small flues, bends or other causes, and where possible these were rectified with improved results.

* Not printed.

The following acknowledgment by an owner is typical :—" We desire to express our sincere appreciation of the expert assistance given us by the Smoke Department. For some time owing to inferior coal we could not get the outrun from the boilers and always had complaints about black smoke. Under the direction and supervision of the Inspector, the furnace and flues were rebuilt and amended. These have been entirely satisfactory giving less trouble to the firemen, better steam and outrun from the factory, with a saving in fuel of 3 to 4 per cent."

Ten of the worst plants regarding which it is practically impossible, under present conditions, to make any improvement should, with the improvements being and about to be made, take their place with the best both as regards reduction of smoke and economy in fuel.

No. 226-51 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th March* 1923.

THE INSPECTOR OF FACTORIES, BOILERS AND SMOKE NUISANCES,
BOMBAY.

SIR,

I am directed to refer to your letter, No. 528 of the 27th-28th February 1923, and in reply to say that my Committee are of the opinion that the Combustion Indicators described in your communication are excellent when working. In practice, however, it has been found that they need careful supervision and are generally out of use.

Copies of your letter and its accompaniments have been circulated to all members of the Association.—I have, etc.,

R. AINSCOUGH,
Ag. Secretary.

APPENDIX D—1.

COTTON MARKETS BILL.

No. 1149-1 of 1923.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *the 11th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Open Cotton Markets.*

SIR,

One of the most important recommendations of the Indian Cotton Committee was the provision of open cotton markets in cotton growing tracts. Such markets at present exist only in the Central Provinces and Berar, and the Berar markets in particular were com-

mended by the Indian Cotton Committee. This question has been further examined in considerable detail both by the Board of Agriculture in India and the Central Cotton Committee, and further evidence has been received of the superiority of the Berar type of markets. Cotton markets in Berar are established under a special law, and their establishment in other provinces would require similar enabling legislation. The Central Cotton Committee are informed that the Bombay Government have under consideration a Bombay (District) Cotton Markets Bill to provide for the constitution of open cotton markets in the Bombay Presidency. A similar Bill for Madras has for some time been under consideration by the Madras Provincial Cotton Committee and their recommendations have been supported by the Central Cotton Committee.

The Central Cotton Committee have for some time been engaged on an examination of details and have been in correspondence with various Provincial Cotton Committees on this subject. They have also collected considerable additional information as to the system of selling cotton in force in different parts of India.

The outstanding advantages of the Berar markets appear to be :—

(1) that the cultivator is brought in direct touch with substantial buyers,

(2) that proper weighment is provided for, that unauthorised allowances such as prevail in many other markets have largely been stopped, and

(3) that prices are well known to the sellers.

It has been definitely ascertained that some 50 per cent. of the cotton brought into Berar markets is brought in by growers themselves and not by petty dealers.

The Berar law and the rules governing Berar markets will be found in the Appendix to the Indian Cotton Committee's Report. Certain improvements could doubtless be made in drafting Acts and rules for various provinces to meet local conditions, particularly in providing a larger measure of elasticity in the constitution of Market Committees and by providing, wherever practicable, for direct representation of the growers on those Market Committees. Generally speaking, the Berar system appears to be suitable, to have been a success and to have proved its value.

There are obvious advantages to be obtained by regulation of kapas markets by strong Market Committees. Not only can the above desiderata be provided for but organised markets under proper control would enable the grading of kapas to be developed. At present such grading is not usually done. Substantial buyers in the larger markets have to take kapas as it arrives and are often unable to secure uniform superior lots for which they would be willing to pay higher prices. The Central Cotton Committee is examining separately the question of cleaner picking of cotton, but it is not possible to entirely dissociate this problem from general market organisation as the information already collected by Agricultural Departments goes to show that it is largely a question of making it worth while to the cultivator to incur the additional expense and trouble which cleaner picking entails.

It is, however, clear that the success of cotton markets must largely depend on their being opened in places where producers themselves would use them. While some information has been collected from Agricultural Departments, my Committee feel that different sections of the industry and in particular, individual cotton merchants could probably give much valuable advice ond information as to where it would be possible to open new cotton markets with a reasonable likelihood of success. I am, therefore, to invite the views of your Association on this point.—I have, etc.,

B. C. BURT,

Secretary.

No. 336-70 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th April* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

DEAR SIR,

Having heard indirectly that the Government of Bombay have had under consideration, a considerable time past, a Bill "for the better regulation of cotton markets," I should like to be informed as to the reason why the draft of the Bill was not referred to the Millowners' Association for consideration and comment since the Association is directly interested in the subject.

Will you please let me know whether any alterations were made in the draft of the Bill as given in the accompaniment to your circular letter, G-103 of the 14th September 1922 ; if so, what form these took and when does the Bill come into operation ?—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 386-70 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 30*th April* 1923.

THE SECRETARY,
INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

DEAR SIR,

Your letter, 1149-1 of 1923, was under discussion at the Committee meeting this afternoon.

It would appear that the Bill "The Cotton Markets Bill," referred to in your letter, was never referred to the Millowners' Association by the Government of Bombay.

Under the circumstances, the Deputy Chairman has requested me to write to you as to the progress which the Bill has made, whether any amendments were made in the original draft, and what were Mr. Kay's views on the Bill when referred to the Central Cotton Committee.

Please let me have an early reply as the matter is to be considered by a special Sub-Committee.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 103-C.

REVENUE DEPARTMENT,
BOMBAY, 30*th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Establishment of cotton markets on the Berar System.*

SIR,

With reference to your letter No. 336-70, dated 20th April 1923, on the above subject, I am directed by the Government of Bombay (Transferred Departments) to enclose for information copies of the correspondence specified in the margin and to request that this Government may be favoured at a very early date with the remarks of your Association on the provisions of the Bill prepared by the Director of Agriculture. I am to add that the Bill is still under the consideration of Government and has not yet been placed before the Legislative Council.—

Government letter No. G.-103 dated 15th September 1920.
Letter from the Director of Agriculture No. 9952, dated 31st August 1922, and the* draft Bill accompanying it.

I have, etc.,

M. R. DAVAR,
for *Deputy Secretary to the Government of Bombay.*

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* *See* page 51 of Report.

REVENUE DEPARTMENT.

No. G.-103, dated 15th September 1920.

To—The Secretary to the Government of India, Department of Commerce.

SIR,

I have the honour, with reference to your letter No. 1718-D. of 28th February 1920, to offer the following remarks on the points under reference.

2. In the first place, I am to invite attention to my letter No. A.-71, dated the 3rd June 1920, in which suggestions were offered for the formation of a Central Cotton Committee, and to say that this Government would much prefer to have these somewhat detailed proposals carefully examined and criticised or endorsed by an authoritative body which was thoroughly representative of the trade, and the opinions I am to offer are subject to the reservation that, in the view of the Governor in Council, responsibility for legislation should lie on such a body, subject, of course, to the approval of the Central Government.

3. I am now to communicate the following views on the various points raised in your letter under reply, with such comments as seem desirable.

4. In paragraph 2 of your letter the question of establishing cotton markets on the Berar system in the cotton tracts of the Presidency proper is discussed. I am, in the first place, to communicate the opinion of the Commissioner in Sind that there are no reasons for the exclusion of that province from the recommendations in question. The opinion is offered that the establishment of such markets will tend to bring the zemindars in direct contact with the buyers, and thus stimulate the formation of co-operative associations, which might otherwise be boycotted by local combinations of traders. On the other hand, the Millowners' Association, speaking for Gujarat and Kathiawar, advance the view that the new system will be difficult to introduce in this area, and that it is most important to avoid all possibilities of disorganising the purchasing facilities at present enjoyed by the public. In this connection, I am to cite the opinion of the Director of Agriculture :—

> "There is no doubt that the objects aimed at are sound and that to some extent they can be secured by legislation of the nature proposed. It is a distinct advantage that the market should be open to all, that the brokers and weighmen should be licensed and subject to control, that the fees should be regulated, the weights and measures supervised and the price for the day known. The establishment of such a market does not interfere with any transactions in the villages by which small dealers or agents buy cotton from cultivators, and it is doubtful how far such market will have the effect of bringing the cultivators into direct contact with *bona fide* purchasers and eliminating middlemen. In parts of this Presidency a great deal of the cotton is purchased in the villages by small dealers and brought into the market by them, and even in Berar I understand that this commonly happens; still an open and regulated market, with a Superintendent to whom a cultivator can apply when in difficulty, ought to establish confidence amongst cultivators and induce them to bring their cotton into the market instead of selling it in the villages, except in so far as they sell in advance. I think that it would be a good thing if an Act, based on the Berar Cotton and Grain Markets Law, were passed, and introduced wherever existing cotton markets are to be found large enough to warrant the organization. I presume that the proposal would excite opposition on the part of Dalals and of ginnery owners whose compounds now serve as markets to some extent; and such provisions as those contained in paragraph 6 of the Berar Act would probably be unpopular. Some difficulties might also occur in connection with existing markets in which ground has been leased out for a long period to dealers and the dealers have put up godowns. The working of the Act depends in great measure on the nature of the rules framed under the Act, and I think that it will be necessary to frame separate sets of rules with reference to different tracts. In Khandesh conditions are most like Berar, in Gujarat less so, and in the Southern Maratha Country conditions are very different. It will be necessary to consider existing conditions and practices for each tract and to frame rules accordingly."

I am to say that, as at present advised, the Governor in Council is prepared to endorse the view that such markets might, with advantage, be established in Sind as well as elsewhere, but care should be taken to frame different sets of rules for different tracts, in consideration of the local conditions obtaining.

5. In paragraph 3 of your letter approval is accorded to the Committee's recommendation as regards standard weights, and this view finds acceptance amongst all bodies and officers consulted.

6. In paragraph 4 of your letter, the Government of India adopt the Committee's view as regards the necessity for licensing gins and presses, and in the subsequent paragraphs certain additions are suggested under which such action should be taken. In the first place, as regards the proposal to bring all gins and presses within the provisions of the Indian Factories Act irrespective of the number of work-people employed, I am to point out that there is in Sind and in certain other areas a small cottage industry, conducted by persons who gin cotton in their own homes and sell it to *Banias*, and it is suggested that care should be taken that this cottage industry is not destroyed by the proposed amendment of the law. This however is a minor point which can presumably be met and the general proposal must be considered on its merits. The Indian Merchants' Chamber and Bureau alone does not favour the proposal, but I am to say that the Governor in Council concludes that the general body of informed opinion is emphatically in favour of the suggested inclusion. At present about 22 per cent. of the factories of this class were subject to inspection in 1915, and it is extremely probable that many of them, which would normally have employed 20 persons or more, purposely reduced their numbers, to avoid coming under the Act. On a general consideration of the figures before them, this Government consider that the proposal would necessitate the increase of the existing staff by two junior inspectors to commence with, and possibly a further inspector, if the extra work involved is proved to justify a further increase of the inspecting staff.

7. As regard the points raised in paragraph 6 of your letter under reply, I am to say that there is a general consensus of opinion that it is not necessary to force ginning and pressing factories to undertake to work for at least eight weeks in the year. As regards the conditions specified in paragraph 225 of the Committee's report, the Indian Merchants' Chamber and Bureau consider that the enforcement of conditions (*b*), (*c*) and (*m*) should be left to the Central Committee, and from Ahmedabad comes the suggestion that special facilities should be granted, including an extension of period where necessary, to factories which may not be in a position to carry out certain alterations at once. Generally, I am to say that the Governor in Council would prefer that the whole question of licensing should be examined on the recommendation of the Central Cotton Committee, and this view is practically that which is put forward in paragraph 8 of your letter. In this connection, I am to put forward the view expressed by the Chambers of Commerce and the Cotton Contracts Board, which the Governor in Council is prepared to accept, that a permanent local advisory committee (the members of which should be nominated by the Provincial Government) should be vested with the power to grant or revoke licenses, and that there should be a right of appeal to the Central Cotton Committee, which should form small sub-committees in each Province to hear such appeals. It is further suggested that complaints should also be received by the Cotton Contracts Board, or the association which will eventually take its place, since the bulk of the cotton about which complaints may be considered necessary, will not ordinarily pass into the hands of exporters or consumers until months after it has left the factories, when the consumer will probably buy it at a discount owing to its defects, and will not trouble to make any complaint. It is important, therefore, that middlemen such as muccadums and jethawallas, who hold and advance money against the cotton, and who are in a position to detect irregularities, should be allowed to forward complaints.

9. Lastly, as has been correctly observed, it is most essential that the States should follow suit as regards any action to be taken in British India, and this point has been emphasised by several officers and associations.—I have, etc.,

P. J. MEAD,
Secretary to Government.

No. 9952 of 1922.

POONA, 31*st August* 1922.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

Subject :—*Establishment of Cotton Markets on the Berar System.*

SIR,

I have the honour to acknowledge receipt of Government Memorandum No. G.-103 of August 4 1922, asking me to submit definite proposals for legislation for the establishment of cotton markets on the Berar System for the Bombay Presidency. I have now to submit a draft of a Bill which I think will meet the case, based on the Berar law, but which I think gets over the difficulties foreseen by many in the papers published with Mr. Mead's letter to the Government of India (G-103), dated September 15 1920. In preparing this draft, I have had the most valuable assistance of the Secretary, Indian Central Cotton Committee, and while the draft I now submit differs in detail from that made by him, yet it is in most essential points that which he recommends.

2. The chief difficulty in drafting a Bill for the Bombay Presidency seems to lie in the very variable character of our cotton areas. Berar is a small area, with fairly uniform conditions, while we have to deal with systems of bringing cotton to market of the most varying kind, which are radically different in Khandesh, Gujarat, the Karnatak, and Sind. This difficulty I have endeavoured to remove (Section 3 (2)) by making the nature of the Market Committee a matter for arrangement and notification in each case. It may under Section 3 be a Municipality, or a Brokers' Association, or a Co-operative Society, or a Committee chosen specially for the purpose, and I think this elasticity is necessary. I frankly feel that ultimately I should like the management of the market to be a co-operative body representing the producers, but that will not be possible in many cases (even if it is in any) at first, and I want the Local Government to have the widest discretion in the choice of a Market Authority or Committee.

3. If the elasticity is maintained I have no fear as to the system interfering with the development of co-operative cotton sale societies as was feared by some commentators when the original proposals of the Indian Cotton Committee were being considered. The rules made under the Act in any case would take account of their exceptional position and provide for it.

4. It will be noticed (Section 4 (2)) that the rules made under this Act should have the prior approval of the Bombay Legislative Council. As these may differ somewhat for different markets, or for markets in different areas, it might be sufficient if they were to lie on the table of the Legislative Council for a specified time. The legal authorities will, however, be able to indicate how best to meet the difficulty.

5. Section 5 of the proposed Act is new. It shows that while rules relating to fundamental matters must be made by the Local Government, those which deal with specific local matters such as allowances and the like will be made by the Market Committee itself subject to the consent of the Director of Agriculture. I have introduced the Director of Agriculture as the approving authority here at the suggestion of the Standing Local Committee of the Indian Central Cotton Committee, Bombay, but I take it that he would necessarily act after consultation with the Collector of the District concerned. The approving authority who could correlate the rules suggested in different parts of the Presidency and issue *model rules.*

6. The question of trade allowances is difficult. The Berar law excludes all, except those named in the explanation attached to the relevant section of the law. I have proposed that the only allowances permitted may be prescribed by rule under Section 5.

7. At first I thought I would submit suggested model rules under the Act (Section 4) but then I thought it wise to wait until the measure has been laid before the Legislative Council. I think that they must then be considered very carefully, but that at the present stage their drafting may be postponed.—I have, etc.,

HAROLD H. MANN,
Director of Agriculture.

D.O. 1379.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *4th May* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In reply to your letter No. 386-70, dated the 30th April 1923, the Bombay Government have not circulated their proposed Bombay (District) Cotton Markets Bill to any one yet as it has not yet been finally drafted. They consulted the Central Cotton Committee as to the lines which the Bill should take. They will doubtless consult the Millowners' Association and other commercial bodies on the final draft.

Mr. Saklatvala has already received copies of proceedings of the Sub-Committee, a copy of the minutes of the Central Cotton Committee last meeting and a copy of the note on this subject which was considered at the last meeting of the Central Cotton Committee. I now send you an advance copy in proof of the proceedings of the Central Cotton Committee and a copy of the *note referred to above. Please treat the latter as for the purposes of your Sub-Committee only as it has only been issued to members.

There will be some changes in the draft yet: this was a rough draft prepared by the Director of Agriculture and myself.

Much more important than the Act itself are the rules under the Act, but I understand that the Bombay Government do not intend to take these up until they have introduced the Bill, and these have not yet been fully considered by the Central Cotton Committee. There are a number of changes required to adapt the Berar rules to other provinces.

Please make it clear to your Committee when the matter comes up again that the details of the Bombay (District) Cotton Markets Bill so far have been discussed between the Central Cotton Committee and the Bombay Government and the Director of Agriculture, Bombay, very informally. The proposals have not yet reached the stage when the Bombay Government can circulate the Bill for opinion, but we do know that they have definitely said that they intend to introduce such a Bill.—Yours faithfully,

B. C. BURT,
Secretary.

Extracts from the Proceedings of the Indian Central Cotton Committee, held on 26th February to 2nd March 1923.

FOURTH MEETING.

Subject :—*Bombay District Cotton Markets Bill.*

The Secretary reported that in their letter No. G.-103, dated the 5th August 1922, the Government of Bombay asked for the recommendation of the Central Cotton Committee in respect to the establishment of cotton markets on the Berar system. A reply

* Not printed.

was sent enclosing a copy of the proceedings of the third meeting of the Central Cotton Committee and pointing out that we recommended the Berar system (as distinct from the Central Provinces system) of markets and emphasised the necessity of enabling legislation where it is proposed to start regulated open cotton markets. The Bombay Government asked for their letter to be placed before the Committee ; this was circulated in due course and the replies received were laid before the Standing Local Sub-Committee which discussed the matter informally with the Director of Agriculture on the 22nd August. The proceedings of the Local Sub-Committee are as follows :—

" Dr. Mann stated that the Bombay Government were now considering the question of a (District) Cotton Markets Bill on the lines of the Berar Act for the establishment of open cotton markets in Bombay and asked for the Local Sub-Committee's opinion on various points. After an informal discussion it was agreed that such markets should be managed by Market Committees appointed *ad hoc* and not by Municipalities. Surplus receipts should be handed over to Municipalities, as in Berar, but not control.

(2) As to whether definite markets should be notified under the proposed Act or whether the Act should be applied to whole districts, it was considered that the notification of specified markets would be the best procedure to adopt but that in actual practice it would be desirable to notify all the cotton markets in a district at the same time.

(3) In regard to the question of permissible trade allowances it was considered that the provision should be made for deductions on account of excessive dampness as well as for departure from sample or standard and actual deficiency in weight.

For the purposes of rules such as those made under the Berar Act it was considered that in Bombay the Director of Agriculture would be a more suitable officer than the Commissioner where the action of the Market Committee has to be subject to further sanction (*e.g.*, Berar Rule 50)."

On the 14th September the Bombay Government forwarded for the opinion of the Central Cotton Committee with their letter No. G.-103 a copy of a draft Bill prepared by the Director of Agriculture in consultation with myself and asked for the opinion of the Central Cotton Committee on this Bill. The Bill (with a copy of the Director's letter) was circulated to all members and the replies considered by the Standing Local Sub-Committee on 28th October 1922. A reply was sent to the Bombay Government on 30th October 1922 as follows :—

" With reference to your letter No. G-103, dated the 14th September 1922, forwarding for the opinion of the Central Cotton Committee the Bombay District Cotton Markets Bill, I am directed to say that the Bill has been circulated to the President and members of the Central Cotton Committee who all approve of the general principles of the Bill. The replies received were considered at a meeting of my Standing Local Sub-Committee on the 28th instant, the details of the Bill discussed and the following amendments suggested :—

Clause 2.—The words " cotton seed " should be deleted from the definition of "cotton."

Cotton seed is largely sold in ginning factory compounds and there appears to be no reason to include it.

Clause 3 (1).—The words " with the prior approval of the Bombay Legislative Council " should be omitted. In the opinion of my Committee it is not necessary to refer each notification to the Legislative Council.

Clause 4 (2).—The words " shall require the prior approval of the Bombay Legislative Council and when so approved " should be omitted.

My Committee appreciate the fact that the rules made by the Local Government under this clause are extremely important but they consider that it is not desirable to provide that all rules should be laid before the Legislative Council as different rules would be required for various parts of the Presidency.

Clause 9.—My Committee consider that in view of the difference in drafting of clause 9 (1) from the corresponding section in the Berar Law it is not necessary to include clause 9 (2) and the 'explanation' in the Act itself and that such matters can best be dealt with by rules under the Act. Sub-section 9 (2) and explanation should therefore be omitted.

Subject to the above amendments my Committee cordially approve of the Bill. I may add that the written replies received raised certain important points as regards the rules to be made under the Act, but consideration of these was deferred in view of paragraph 7 of the Director of Agriculture's letter No. 9952 of August 31st."

No further reference on this subject had been received from the Government of Bombay, but they have been asked to give to the Committee an opportunity of expressing their opinion on the Draft Rules to be made under the Act.

All replies received from members of the Central Committee indicated that the principles of the Bill were approved. The matter was examined in great detail by the Standing Local Sub-Committee whose proceedings were now placed before the Central Cotton Committee for confirmation.

The Secretary's report was considered and the attention of members drawn to the draft Bill.

Dr. Mann said that the Bill had been circulated to all local bodies and authorities concerned, and although there were some differences of opinion, on the whole the Bill had been approved and he understood that the Government of Bombay intended to go ahead with it. He had now been asked to advise as regards two points :—

(1) the definition of " cotton market " ;
(2) to define the term " to establish a market ".

He also explained that the Bill would probably be brought into force first in Khandesh.

The President enquired whether the Local Sub-Committee could meet sufficiently early to discuss the points raised by Dr. Mann.

It was finally decided that a special Sub-Committee consisting of Dr. Clouston, Mr. Mehta, Mr. Dravid and Mr. Kulkarni should meet at 9-30 a.m., on Thursday morning, 1st March, to discuss matters with Dr. Mann.

Resolution 28.—It was resolved : " That the Proceedings of the Local Sub-Committee be confirmed."

The Committee received the report of the special Sub-Committee consistin gof Messrs. Mann, Mehta, Kulkarni, Clouston and Dravid with the Secretary which had met that morning to consider the two points on which the Director of Agriculture, Bombay, had asked for advice when the subject was previously discussed.

The Sub-Committee's report recommended the following resolutions :—

Resolution 29.—We recommend that the definition of a " cotton market " should read as follows :—

" For the purposes of this Act a ' market ' shall mean any fixed meeting place for transactions of purchase and sale of cotton by a number of individuals."

Resolution 30.—We recommend that the term " to establish a market " should be contained in the following explanation :—

" Any person who opens or establishes a place of general resort for the purchase, sale or weighment of cotton shall be held to have established a market for the purposes of this Act."

Resolution 31.—In view of the opinion expressed by the Central Provinces and Berar members as a result of their experience in the practical working of the Central Provinces and Berar Cotton markets we recommend that there should be no exceptions provided in the definition of a " market " but that the Act should follow the Berar Law as closely as possible.

Mr. Lahiri moved the adoption of the resolutions proposed by the Sub-Committee. Mr. Ellis Jones seconded this. Carried *unanimously.*

D. O. 1640.

INDIAN CENTRAL COTTON COMMITTEE,

BOMBAY, 28*th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In continuation of my D.O. 1379, dated the 4th May 1923, I notice that the Bombay Government have circulated a rough draft on the Bombay (District) Cotton Markets Bill for opinion, but they have not accompanied this by any general statement of the need of the Bill nor any statement of objects and reasons. Perhaps the following further information may be of assistance to your Committee.

The matter arose out of the report of the original Indian Cotton Committee (on which Mr. N. N. Wadia represented the Bombay Millowners' Association and the conclusions of that Committee are conveniently summarised in paragraph 205 of their report (Chapter 16). As you will notice they draw attention to the great value of these markets to cultivators.

The matter came up for consideration at the third meeting of the Central Cotton Committee, July 1922 ; please see resolution on page 11 Proceedings which was seconded by Mr. Kay. This resolution refers particularly to Madras for the reason that the Government of India in dealing with the report of the Indian Cotton Committee had specifically referred this question to Provincial Governments. We were then considering a letter from the Director of Agriculture, Madras, explaining a technical difficulty that had arisen in the course of their attempts to organise cotton markets in that Presidency.

The next stage in the proceedings was that the Bombay Government asked for the views of the Central Cotton Committee in regard to open cotton markets and whether we advise Berar system. The reply sent to this was that all the evidence before the Committee showed that the Berar system, under which cotton markets are controlled by special market committees, was superior to the Central Provinces system where the markets are controlled by municipalities. The Berar markets are constituted under special law, the Central Provinces markets under the Municipal Act, which, however, gives powers in regard to the control of markets not common to Municipal Acts of other provinces.

The matter was next considered at two meetings of our Local Sub-Committee on the 22nd August and 28th October 1922 over both of which Mr. Kay presided. I enclose copies of minutes of these Sub-Committees the recommendations of which were subsequently

adopted by the Central Cotton Committee at their last meeting (*see* pages 30—33 of proceedings of 26th February 1923).

On page 63 you will find a copy of the draft Bill as recommended by my Committee. Section 3 (*ii*) differs from the Berar Law in that instead of providing a rigid method of appointment for the Committee it leaves it open to place the control of the market in the hands of an Association or co-operative society where conditions are favourable or in the alternative in the hands of a Market Committee elected *ad hoc*. As conditions in the Bombay Presidency vary more than they do in a relatively small tract like Berar, it has been thought convenient to provide for the constitution of the Committee by statutory rules to be made under the Act instead of in the Act itself so that the special needs of various tracts can be considered. It will, however, be clear that the markets are to be managed by unofficial agency and not direct by Government. Section 10 of our draft is an important one. The object, of course, is to prevent the efforts of a Market Committee to establish fair dealing and control of abuses from being defeated by the establishment of unauthorised rival markets close by.

I should also like to make it clear that this Act is an enabling Act to enable Local Committees or Associations to be authorised to control cotton markets. It is not the intention that the Government should themselves control such markets. Every effort will be made to secure direct representation of cotton growers on the Market Committees, a reform which is now being seriously considered in Berar.—Yours faithfully,

B. C. BURT,

Secretary.

BOMBAY (DISTRICT) COTTON MARKETS BILL.

DRAFT STATEMENT OF OBJECTS AND REASONS.

The Indian Cotton Committee of 1917-18 drew attention to the necessity of better provision for the marketing of cotton and kapas by growers and pointed out the advantages of the Berar system of cotton markets as leading to better prices, fairer weighments and the prevention of illegal deductions. They held that the establishment of open cotton markets of this nature would benefit the grower and indirectly the cotton trade generally. The experience gained through the work of the co-operative Cotton Sale Societies has also shown the great value of an organisation for the sale of graded kapas.

The present Bill follows the lines of the Berar law in essentials, but has been made more elastic in order to be adaptable to the various needs of the different parts of the Presidency. Cotton markets recognised by custom, already exist in parts of the Presidency but no legal sanction exists for the regulation of such markets other than in the City of Bombay. It is proposed to entrust the control of the markets to local Market Committees including representatives of the cotton growers, the cotton trade and of the Municipal or Local Board within whose jurisdiction the market will be situated. The proposed Act would be an enabling Act empowering Government to declare certain places as open cotton markets and to constitute Market Committees as and when local demand for such facilities arises.

No. 103-G.

REVENUE DEPARTMENT,
BOMBAY, *9th June* 1923.

THE ASSISTANT SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Establishment of cotton markets on the Berar system.*

SIR,

I am directed to invite reference to Government letter No. 103-G, dated the 30th April 1923, on the subject mentioned above, and to request that Government may be favoured with the views of your Association at a very early date.—I have, etc.,

A. E. SERVAI,
for *Deputy Secretary to the Government of Bombay.*

No. 590-70 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *11th June* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to reply to your reminder, No. 103-G, dated the 9th June 1923, asking for the views of the Millowners' Association upon the proposed Bill for the establishment of cotton markets on the Berar system.

As explained in my personal interview with you about ten days ago my Committee, in view of the importance of the subject, have been making detailed enquiries. These have now been completed and I am to say that the views of my Association will be sent to you at a very early date.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. 601-70 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th June* 1923

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge receipt of your No. 103-G., dated the 30th of April 1923, on the subject of establishment of cotton markets on the Berar system.

In reply I am to state that the draft Bill has received the careful consideration of my Committee and they are of opinion that the time is not yet ripe for the introduction of legislation involving changes of so drastic a character as are contemplated in the proposed Bill and whilst agreeing that it is most desirable that the cultivator should be placed in such a position as to be assured of a fair price for the products of his labour, and if possible delivered from the hands of the *Bania,* they do not think that the proposed Bill would prove an

effective means to this end ; neither are they aware of any general demand from sellers or purchasers of cotton for the establishment of cotton markets on the Berar system, and they would like to point out that in Berar itself at the present time, some amendment of the law is contemplated.

The Berar Act was introduced by notification in May 1897 and has been only very moderately successful as will be judged from the fact that even at the present time, nearly thirty years after its introduction, only 50 per cent. of the cotton grown in Berar is sold in the markets, the other 50 per cent. being sold either direct to ginners or to middlemen ; furthermore, the administration of the Act is faulty in the extreme and in reality, cotton is often bought and sold by methods adopted forty or fifty years ago.

In the report of the Indian Cotton Committee, Chapter XVI, paras 205 and 208, it is stated that the advantages of the Berar system are that the cultivator is brought into direct contact with *bona fide* purchasers, and is therefore in a position to sell his produce when and to whom he wishes, and that as a result of the open competition in the market he can secure the full competitive price for it.

This, it is thought, is hardly in accordance with facts. It is a matter of common knowledge that a considerable amount of cotton crop standing in the fields does not belong to the grower, he having sold it to his financier. The cotton which happens to have escaped the clutches of the financier—a euphemism for an usurous money-lender—is sold either in the village to petty dealers or brought to the market by the cultivator.

Those intimately acquainted with details will agree that it is difficult to discover a genuine cultivator coming to any market owning kapas, the delinted equivalent of which aggregates to 10 bales of cotton, though in exceptional circumstances a cultivator may have more bales for sale.

This being the case it is an impossible task to bring the actual cultivator seller on a common platform with the ordinary buyer whose minimum demand is 100 bales at one time.

If selling crops far in advance of their picking by ryots be an admitted fact, if a large number of ryots really sell their products at the barn gate, and if the maximum quantity brought to market by a ryot be less than one-tenth of the minimum requirements of the ordinary buyer in an ordinary market, it is difficult to realise how the proposed Bill will effectively protect the genuine grower.

The Director of Agriculture himself—the father of the draft Bill—says :—

> " The establishment of such a market does not interfere with any transactions in the villages by which small dealers or agents buy cotton from the cultivators and it is doubtful how far such a market will have the effect of bringing the cultivators into direct contact with *bona fide* purchasers and eliminating middlemen."

In effect, this means that the Director knows that in parts of this Presidency a great deal of cotton is purchased in the villages by small dealers and brought into the market by them and that even in Berar this commonly happens.

A fundamental weakness of the Bill is also brought out by the recommendations made by the Central Cotton Committee (*see* proceedings of the Central Cotton Committee, Fourth Meeting, February 28th to March 2nd, 1923, page 31), that cotton seeds must be omitted from the scope of the Bill as these are usually sold in the ginning factories and not at the market.

The absurdity and hardship of bringing cotton seeds for sale in a market some miles away is recognised, and yet at the same time this very course is recommended for the tryo. These recommendations, I am desired to state, appear to be entirely inconsistent.

My Committee are also opposed to the proposal for the registration of buyers which it is considered would be an unwarranted restraint upon trade. If a mill wishing to buy cotton sends an agent to make a purchase, the agent could only buy cotton in a market in which he was registered, and if it were desired to buy in another place then the purchase would have to be through a third party or middleman.

Under the Bill freedom of purchase is taken away by Section 10 (1) which states that after a market has been declared by notification no new market shall be established within ten miles and according to Section 2 (3) the market proper includes all ginning and pressing factories and their compounds within the notified area and this power to create a monopoly is strongly opposed.

My Committee are of opinion that no case has been made out for the establishment of markets on the Berar system, that the details of the proposed Bill are open to very serious objections for the reasons indicated and furthermore consider that the Bill would not prove an effective means for removing the actual grower of cotton from the clutches of the money-lender, or bring him into more direct contact with buyers, or ensure his obtaining a fairy price for his produce.

If the Government are really anxious to protect the cultivator from the rapacity of the money-lender, and to advance his interest in a genuine manner my Committee would favour an altogether different method.

It is a well-known fact that at the end of each season there exists among the cultivators and small holders of cotton a period of intense financial stringency, usually termed the period of ' Distress ' and extending over a period of two to three months. It is at this time that the grower goes to the wall before the crafty operator and is forced to undersell his holdings. The position of the cultivator of cotton in countries other than India is quite different. In times of ' Distress ' the banks give him credit at a low rate of interest. What Government might do is to follow the example of America. There a cultivator goes to the regular market, has his cotton graded and obtains a certificate as to its class, stores it in the Government warehouses and applies to a bank for an advance at the low rate of 4 per cent.

If the Government of Bombay is able to arrange borrowing facilities for the grower of the type indicated, these, it is thought, would prove far more effective and helpful towards improving the lot of the cultivator than the establishment of any system of controlled markets.

Should Government deem it advisable to proceed with the inauguration of markets under Government control despite the opinions expressed, my Committee are of the opinion that no monopoly should be given to the official markets in which case special legislation would not be necessary in order to establish them.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. 797-70 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th July* 1923

THE SECRETARY,
INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

I am directed to refer to your letter, No. 1149-1, dated the 11th of April, and to the subsequent D.O. correspondence upon the subject of open cotton markets.

In reply to a reference from the Government of Bombay my Committee expressed their disapproval of the suggestions to encourage the establishment of open cotton markets on the Berar system in the Bombay Presidency, and I am to say that, since they are opposed to the establishment of markets on the Berar system, my Committee do not deem it advisable to express an opinion as to where markets might be opened.

At the same time I am instructed to enclose a *copy of the Association's letter to the Government of Bombay on the subject of District Cotton Markets Bill, for the information of members of the Central Cotton Committee.—Yours faithfully,

T. MALONEY,
Asstt. Secretary

No. 2376 of 1923.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, 21*st July* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

Subject:—*Open Cotton Markets.*

SIR,

I have the honour to acknowledge, with thanks, the receipt of your letter No. 797-70, dated the 20th July 1923, regarding the above.—I have, etc.,

B. C. BURT,
Secretary

APPENDIX D-2.

COTTON TRANSPORT ACT.

No. A-535.

REVENUE DEPARTMENT,
BOMBAY, 17*th February* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Cotton Transport Bill.*

SIR,

I am directed to state that the Government of Bombay (Transferred Departments) desire to discuss the question of the areas to be protected under the Cotton Transport Bill and the rules to be issued thereunder with local gentlemen representing the cultivators, owners of gins and presses and cotton merchants of the districts concerned, and it has been arranged to call a meeting of the Gujarat representatives on 16th March 1923 and of the Southern Division men on the 17th idem. I am to request that you will be good enough to send to the meeting one representative of your Association at 2 p.m. on the days mentioned above at the Secretariat.—I have, etc.,

M. R. DAVAR,
for *Deputy Secretary to the Government of Bombay.*

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* See page 318

No. 110-43 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th February* 1923

J. A. KAY, ESQ.,
BOMBAY.

DEAR SIR,

I am directed to enclose for your information the attached copy of a letter from the Government of Bombay, Revenue Department, in which it is requested that this Association nominate a representative to attend meetings convened by the Government of Bombay to discuss the question of the areas to be protected under the Cotton Transport Bill and the rules to be issued thereunder, and to state that at their meeting held on the 19th instant my Committee nominated you as the Association's representative.

The meetings as you will observe will be held as follows :—

GUJARAT REPRESENTATIVES—2 p.m. on the 16th March at the Secretariat.

SOUTHERN DIVISION REPRESENTATIVES—2 p.m. on the 17th March at the Secretariat.

Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary.

THE COTTON TRANSPORT ACT.

"*Bombay Government Gazette,*" *dated* 18*th August* 1923.

The Government of Bombay notified the undermentioned areas as protected areas into which the importation of cotton was prohibited except under license from the Director of Agriculture, Bombay.

SCHEDULE I—PROTECTED AREAS.

I. The South Surat Area consisting of that portion of the Surat District lying between the Par River on the south and on the north the Mindhola River up to the point where the Mindhola River is met by the Bardoli-Walod Road and thence along that road up to the boundary of the village of Pavaran and thence along the western boundary of the Walod Mahal up to the Purna River and thereafter the Purna River up to the eastern boundary of the Walod Mahal and bounded on the west by the sea and on the east by the eastern boundary of the Surat District.

II. The Surat Area consisting of that portion of the Surat District bounded on the west by the sea and on the east by the eastern boundary of the Walod Mahal and on the north by the Tapti River and on the south by the Mindhola River up to the point where the Mindhola River is met by the Bardoli-Walod Road and thence along that road up to the boundary of the village of Pavaran and thence along the western boundary of the Walod Mahal up to the Purna River and thereafter the Purna River up to the eastern boundary of the Walod Mahal.

III. The Olpad-Ankleshwar Area consisting of those portions of the Surat and Broach Districts which lie between the Nerbudda and Tapti Rivers.

IV. Bagalkot Area consisting of that portion of the Bijapur District lying south of the River Krishna.

V. Bijapur Area consisting of that portion of the Bijapur District which lies north of the Krishna and south of the River Bhima.

VI. The Kumpta-Dharwar Area consisting of that portion of the Bombay Presidency within the following boundaries:-

On the north the northern boundaries of the Ratnagiri and the Satara Districts and the southern boundary of the Sholapur District,

On the south the southern boundary of the Presidency,

On the west the sea and the Portuguese territory,

On the east the western boundary of the Sholapur and Bijapur Districts and the northern and eastern boundaries of the Dharwar District, and more particularly shall consist of the Ratnagiri, Satara, Belgaum, Dharwar and North Kanara Districts of the Bombay Presidency.

SCHEDULE II—RAILWAY STATIONS INCLUDED IN THE PROTECTED AREAS.

I. *The South Surat Area.*—Maroli, Navsari, Vedcha, Amalsad, Billimora, Dungri, Bulsar, Gandevi, Kalvach, Chikhli Road, Rankuwa, Dholikuwa and Anawal.

II. *The Surat Area.*—Sachin, Udhna and Surat on the B. B. & C. I. Railway and Nio, Chalthan, Gangadhra, Bardoli, Timberva and Madhi on the Tapti Valley Railway.

III. *The Olpad-Ankleshwar Area.*—Panoli, Ankleshwar, Kosamba, Kim, Sayan and Utran.

IV. *Bagalkot Area.*—All stations on the Hotgi-Gadag section of the M. and S. M. Railway from Sitamani to Badami inclusive.

V. *Bijapur Area.*—All stations on the Hotgi-Gadag section of the M. and S. M. Railway from Almati to Lachyan inclusive.

VI. *The Kumpta-Dharwar Area.*—All stations on the M. and S. M. Railway between Wathar on the north and Chalgeri on the south on the Poona-Bangalore line.

All stations from Castle Rock on the Marmagoa line on the west to Harlapur on the Gadag-Hospet branch on the east.

All stations from Gadag to Alur inclusive on the Gadag-Hotgi branch.

All stations from Miraj to Kolhapur on the Kolhapur branch and the Sangli station on the Sangli branch.

In September the Central Cotton Committee in recording their appreciation of the action of the Government of Bombay recommended that the question of notifying a further area in the North Broach District be considered as soon as possible in order to complete the protection of the staple cotton growing areas of the Presidency.

APPENDIX D-3.

EAST INDIA COTTON ASSOCIATION.
HEDGE CONTRACTS.

No. 2813-HE-2.

THE EAST INDIA COTTON ASSOCIATION, LTD.,
BOMBAY, *14th February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your letter dated the 19th December 1922, I am directed to reply as follows :

The By-laws of our Association referred to by you have not yet been submitted to Government. They have been revised in certain particulars and they are at present engaging the attention of the solicitors of my Association, and when they are duly drafted out will, as required by the Articles of Association, be submitted for final approval to a general meeting of the representatives of all sections of the trade. We hope this meeting will be held before the end of March.

My Association is in general agreement with the object so clearly expressed by your Association, *viz.*, to eliminate chances for undue gambling as far as practicable, and it was with this object in view that during the past year my Board prevailed upon the trade to reduce the number of hedge contracts from 7 to 5. My Board is further of opinion that the educative influences of recent undue speculation which so violently disturbed the market to the injury of all concerned will not fail to be appreciated generally by the trade. A general meeting of all its sections, as required by our Articles of Association, will shortly be called when the suggestion of your Association to further reduce the number of hedge contracts from 5 to 2 will be duly considered when it is hoped that every member of the meeting will carefully consider your proposals and, in order to avoid a recurrence of the recent trouble, devise some effective guarantee against undue speculation.—Yours faithfully,

H. B. KOTAK,
General Manager.

No. 153-38 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th March* 1923.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, No. 2813-HE-2, dated the 14th February 1923, on the subject of the Rules of the East India Cotton Association, Ltd., under the Bombay Cotton Contracts Act, 1922.

In reply I am to state that your letter has been noted and recorded ; in this connection, however, I am to request that the Secretary of this Association may be favoured with due notice and the agenda of all representative meetings of the East India Cotton Association in order that he may distribute this information to the members of this Association who are concerned.—Yours faithfully,

R. AINSCOUGH,
Ag. Secretary.

No. 3422-HE-2.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, 22nd *March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to invite a reference to the General Manager's letter No. 2813-HE-2, dated the 14th February 1923, and to say that the Board of Directors of my Association have considered your letter No. 1014-60, dated 19th December 1922, and also a letter dated 27th February 1923 addressed to them by Mr. C. N. Wadia, C.I.E., a respected member of your Association, *re* hedge contracts.

2. The Committee of your Association will, my Board trust, admit that the question of the further limitation of the number of hedge contracts than that provided by the terms of the agreement under which your Committee had agreed to recommend the members of your Association to join the East India Cotton Association, is undoubtedly of a controversial character and that in dealing with it my Board as custodians of the legitimate interests of the trade and of the cotton agriculturist should bring to bear on it all the caution, foresight and practical experience of the cotton trade which the importance of the subject demands.

3. My Board are in accord with the views expressed by the Committee of your Association on the regulation of the cotton market in the interests of all *bona fide* traders and the suppression of speculation inimical to their interests. A careful analysis of the alternative proposals submitted by your Committee in para 6 of the letter referred to above has convinced my Board of the impracticability of the proposals.

4. My Board, out of deference to the views of your Association, are prepared to reconsider from now the question of the further limitation of hedge contracts in all aspects in the light of what has happened in the last two seasons. They would, however, point out that no acknowledged handicap to normal trading can be risked in order to guard against extraordinary operations. And even these latter can be of two natures, (*a*) bull corners and (*b*) bear raids. Whilst both are most undesirable and should be avoided, there should not be much difference of opinion as to which of the two is more dangerous.

5. One of the suggestions made at my Board's meeting was that before any attempt could be made to solve this difficult question it would be necessary that the cotton trade as a whole should accept a basic principle on which the classification of any Indian cotton may be framed with the ultimate object of further widening the contracts. As an outcome of the discussion of the question at the meeting of my Board on Monday, the 12th March 1923, a Sub-Committee consisting of the Hon. Mr. Purshotamdas Thakurdas, C.I.E., M.B.E. (Chairman), Messrs. V.A. Grantham, S.D. Saklatvalla, W. G. McKee, Haridas Madhavdas and I. I. Mashruwalla has been appointed to go fully into the matter and report to the Board on the question of the feasibility of the further limitation of the number of hedge contracts and to make concrete proposals *re.* the introduction of less than five contracts under which cotton now tendered under the existing five contracts could be made tenderable.

6. As Mr. C. N. Wadia, C.I.E., the Vice-Chairman of my Association, who was a Director representing the Panel of Millowners on the Association, has resigned his seat on the Board, I am directed by my Board to request the Committee of your Association to nominate, besides Mr. S. D. Saklatvalla, already appointed by the Board another member of your Association who is on the Representative Committee of my Association on the Millowners' Panel to co-operate with the Sub-Committee in the work of devising a feasible scheme under which cotton at present tendered under the five hedge contracts can be dealt in less than five contracts.

7. I am, therefore, to request the favour of your intimating to me at an early date the name of the member who may be nominated by your Committee to serve on the Sub-Committee appointed by my Board.—Yours faithfully,

D. MEHTA,
Secretary.

No. 225-38 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th March* 1923.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

With reference to our conversation on the phone this morning, I shall be pleased if you will confirm your statement to the effect that the person nominated by my Committee to co-operate with the Sub-Committee appointed by your Association to deal with hedge contracts need not be on the Representative Committee of the Millowners' Panel.

It is the desire of my Committee to appoint Mr. A. Geddis to look after our interests, but according to para 6 of your letter, No. 3442-HE-2, dated 22nd March, the person nominated should be on the Representative Committee of the Millowners' Panel which Mr. Geddis is not.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 3592-HE-2.

THE EAST INDIA COTTON ASSOCIATION, LTD.,
BOMBAY, *3rd April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to acknowledge receipt of your letter dated 28th March 1923 *re* our conversation on the phone on the 28th March and to confirm my statement to the effect that the person nominated by your Committee to co-operate with the Sub-Committee appointed by my Association to deal with hedge contracts need not be on the Representative Committee of the Millowners' Panel and to add that my Board will be glad to have the co-operation of Mr. A. Geddis on that Sub-Committee.—Yours faithfully,

D. MEHTA,
Secretary.

No. 246-38 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th April* 1923.

A. GEDDIS, ESQ.,
BOMBAY.

DEAR SIR,

I am directed to inform you that at a meeting of my Committee held on the 27th ultimo, you were nominated to co-operate with the Sub-Committee appointed by the East India

Cotton Association, Ltd., to deal with the question of hedge contracts, and your name has been forwarded accordingly to the Secretary of the East India Cotton Association, Ltd.

I shall be pleased, if necessary, to forward the relevant papers upon this very important question.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX D-4.

THE EAST INDIA COTTON ASSOCIATION.
AMENDMENT OF RULE 119.

No. 396-R.O.-1.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *27th September* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to invite a reference to correspondence ending with your letter No. 1000/143 of 1922, dated the 12th December 1922, on the subject of tares and in regard thereto to state that the Board of Directors of my Association have considered the advisability of revising Rule 119 of the Association relating to the same and unanimously resolved that it should be revised as under :—

Rule 119.—"The weight of tares shall be settled at the sellers jaitha or godown at the time of delivery and the allowance fixed shall be entered by the buyer or his representative in the receipt granted by him for the bales delivered.

In the event of the lot purchased consisting of bales from more than one press the tares of the bales from each different press shall be separately ascertained.

The average tare ascertained shall be accepted as final by both buyer and seller. If the average tare of the bales selected by the buyer exceeds the average tare of those selected by the seller by 1 lb. or more, the tare of the lot shall be taken to be one-half lb. per bale less than the average tare of the bales selected by the buyer."

It will be seen that Rule 119 so amended would mean an omission among others of para 2. This omission will have the effect of rendering hereafter nugatory the special advantage hitherto allowed in the case of local mills and the mills situated at Salsette. On the facts and reasoning brought to bear on them, my Board have been unanimously convinced that the special advantage so allowed has often occasioned considerable inconvenience to commission agents and jethawallas and consequently to the sellers owing to tare receipts not being made out and passed at the time of weighment of purchases made by the local mills or the mills at Salsette. It is a matter of common knowledge to the trade that the consequent delay in the settlement of the weight of tares in such transactions invariably holds up the adjustment of accounts between commission agents and jethawallas and their up-country constituents.

Both to remove frequent inconvenience to the trade and to obviate the evident disparity between the ordinary buyers, including mill agents in mofussil on the one hand and the owners or agents of mills situated in Bombay or Salsette on the other hand, my Board intend to recommend the Representative Committee to omit the said para. Before so doing my Board wish to bring this proposed change to the knowledge of your Committee and they

confidently hope that your Association will agree with the unanimous opinion of my Board that the discrimination hitherto extant in Rule 119 should be removed as they consider that thereby they would be removing the disparity and adding to the greater facility and convenience of the cotton trade.—Yours faithfully,

D. MEHTA,
Secretary.

No. 1336-111 OF 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th October* 1923.

THE SECRETARY,
THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, 396-RO-1, dated the 27th September 1923, indicating that the Board of Directors of your Association had unanimously resolved to recommend to the Representative Committee an amendment of Rule 119, but that before doing so, wished to bring the proposed changes in the rule to the notice of the Committee of the Millowners' Association.

2. I am directed to thank you for the courtesy shown to my Committee in inviting them to express their views upon the proposed changes in this important rule, and in reply to say that my Committee regret their inability to agree with your Board of Directors as to the advisability of amending the rule upon the lines indicated. My Committee are of the opinion that para 2 of the rule made a distinction between ordinary buyers or exporters and mills or consumers which was not unreasonable and should not be taken away. Under the old rules tare receipts must be given not later than the tenth day after weighment and a strict enforcement of the rule would, it is thought, be sufficient to remove the grievance at present complained of.

3. If after consideration of my Committee's views the Representative Committee of your Association decide that Rule 119 need not be amended, the Association would be prepared to notify all its members that Rule 119 will in future be strictly enforced.—Yours faithfully,

T. MALONEY,
Asst. Secretary.

No. RO-1-1092.

THE EAST INDIA COTTON ASSOCIATION, LTD.,

BOMBAY, 27*th October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter of the 10th instant which has received the careful attention of my Board. My Board note that your Committee are unable to agree with them as to the advisability of amending the rule regarding the settlement of tares. They further note that your Committee think that para 2 of the rule made a distinction between ordinary buyers or exporters, and buyers and mills or consumers which

was not unreasonable. They infer that this is the main ground on which your Committee would like my Board not to change the rule as suggested.

My Board have given most serious and sympathetic consideration to this ground of your Committee and have discussed the question very fully with all the representatives of your Association on the Board of this Association at two meetings. After considering the ground put forward by your Committee in this connection with all the attention and deference due to your Association my Board regret they cannot see their way to modify the unanimous decision arrived at by them at the previous meeting recommending the general body to change the rule on the lines intimated to you. As you know, the rules of the cotton trade have been undergoing steady change from time to time in accordance with the requirements of the trade as dictated by the change in times, and the most important one of these is that accounts of constituents from up-country with their commission agents here, and accounts of sellers here with buyers, should be settled as early as possible. To this end the custom prevalent till now and not pressed for change till now as laid down in Rule 119 has been a great handicap to the cotton trade. I am desired by my Board, therefore, to put it to your Committee that if exporters and even agents controlling mills outside the town and island of Bombay can without any inconvenience or loss to themselves settle tares on the scale, is there any reason why owners or agents of mills situated in the town and island of Bombay cannot do the same ? I am to say that my Board have not found anything urged against this consideration which has been pressed on them by the Muccadums' Association and by other merchants handling ready cotton, and I am directed by my Board to request your Committee to think over this question again and to be so good as to give their approval to this change so that the cordial relations prevailing till now between my Board and your Association may continue without the slightest trace of disagreement between them.

I am to convey to your Committee my Board's very strong desire that they will look at this question from the point of view mentioned above and not allow the maleffect of a rule, not amended till now, being continued even though the trade have felt for many years, and feel even now, that that rule can be changed with great relief to sellers of ready cotton and without the slightest inconvenience to millowners and mill agents in Bombay. Yours faithfully,

D. MEHTA,
Secretary.

No. 1493-111 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th November* 1923.

THE SECRETARY,

THE EAST INDIA COTTON ASSOCIATION, LTD., BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, RO-1-1092, dated the 27th October 1923, giving the reasons why your Board propose to amend Rule 119 of your Association's Rules.

In reply I am to say that my Committee are now prepared to accept the amendment of Rule 119 proposed by your Board.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 1395-RO-1.

THE EAST INDIA COTTON ASSOCIATION, LTD.,
BOMBAY, *16th November* 1923.

THE ASSISTANT SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to correspondence ending with your letter No. 1493-111 of 1923, dated the 6th instant, I am directed to request you to convey to the Committee of your Association the appreciation of my Board of the decision arrived at by your Committee regarding the proposed amendment of Rule 119 of the Association.—Yours faithfully,

D. MEHTA,
Secretary.

APPENDIX D-5.

CULTIVATION AND SALE OF IMPROVED COTTON IN THE SURAT TRACT.

No. 1003 of 1923.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *24th March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Surat Auction Sales.

SIR,

I enclose copy of a letter from the Cotton Superintendent, Surat. The first auction sale of cotton grown from farm seed was held in Surat this week, and I gather that the results have been disappointing and that owing to fluctuating prices the seed-growers are parting with their kapas to local ginners instead of having it ginned separately. The result of this would be to greatly reduce the pure seed supply for next year. I have already explained the extreme importance which my Committee attach to this problem and to the necessity for adequate support of these auctions.

At a meeting next week we shall consider what other measures should be taken to aid the Bombay Agricultural Department in this respect, but any measures which we take will probably not affect the present season. You have already kindly circularised your members asking them to support these auctions, and I shall be glad if you will lay the Cotton Superintendent's letter before your Committee at the earliest possible date with the object of securing all help possible for the Agricultural Department during the present season.—I have, etc.,

B. C. BURT,
Secretary.

Copy of letter No. 152, dated the 22nd March 1923, from the Cotton Superintendent, Surat, to the Secretary, Indian Central Cotton Committee, Bombay.

I have the honour to report that day by day as the improved seed is spreading over the tract, difficulty is experienced in disposing of the produce of seed growers in this tract, as the quality of cotton produced in the district is nearly now approaching the quality produced from seed-growing villages, and unless some satisfactory arrangement is made the cultivators will not take the trouble of ginning their produce at central gins and will sell over their produce at their will. There is such keen competition in the district that they always get ready buyers at their own houses at remunerative rates.

2. As at present arranged, we hold periodical meetings for sale, generally once a week, but in the interval, there are such high fluctuations in cotton market that there are great ups and downs in the rates and many cultivators are induced to sell away their produce and sometimes *they do sell away at their will.*

3. I had requested the Millowners' Associations and other bodies dealing in cotton to encourage these sales, but unfortunately their response is not effective. I have therefore the honour to propose that a buying agency should be organised, which should take up the cotton whenever offered for sale, at a definite premium. The total produce from the seed-growing villages will be from 2,000 to 2,500 bales. At present the area under control is from 8,000 to 10,000 acres and *it has been settled not to increase the area beyond* 10,000 *acres.*

4. If the Millowners' Associations take up this quantity by distributing it amongst themselves according to their requirements I am sure they will be satisfied with the quality of the cotton and they will encourage the growing of pure seed which will ultimately cover the whole tract below the Narbada and now that the Cotton Transport Bill is passed the whole areas will be under one uniform growth. If the Millowners' Associations are not willing to take up this, Mr. Himbury, of the British Cotton Growing Association, during his last visit at Surat told me that he would help in taking over this work if the Bombay trade has no objection to it. Here I may assume that if the work is encouraged for a period of five years, there will result nearly 100,000 bales of cotton which will compete with American Middlings on an equal footing. I have, therefore, to request you to be so good as to lay this before the Committee, and solicit their support in the best way they can.

5. As regards the amount of premium, I may say that the least premium should be Rs. 30 per candy, and if the Committee can manage to get more it will be more encouraging. I may observe that better premium has been obtained in the past years.

6. Till last year, two types of seed, Selection IA and 1027A, were distributed, but as the local Cotton Committee resolved to spread only one kind of seed, they unanimously recommended 1027A. Now the former seed had a higher ginning percentage by about 4 to 5 maunds per candy, and the cultivators were persuaded to sow this seed on the assurance that they will get equal prices with the Navsari tract, and in fact the quality of cotton produced from this seed at Surat is the same as that produced from similar seed at Navsari. Again, kapas grown in Chorashi Taluka if taken to Navsari always fetches more money and sells as Navsari. I therefore propose that all seed growers, whether of Surat, Bardoli or Navsari, should get the premium over Navsari rate.

7. I understand in some quarters there is a misunderstanding that the system of a buying agency will not be successful as on a previous occasion such arrangement was not found satisfactory, but I may observe that there is a fundamental difference between the present arrangement and the past. Under the present arrangements we are going to *sell cotton* at a premium while formerly *kapas was sold* at a premium. At present the *area is limited,* while at that time all kapas grown from farm seed was purchased, so to say the *field was unlimited.*

8. I have consulted the seed growers on this matter and they are quite willing to go on with such an arrangement. I am afraid, if such arrangement is not made, the present

organisation will break down in the long run and the continuous supply of pure seed will cease which is quite necessary at least for five years more.

9. I am forwarding a copy of this letter to you through the Director of Agriculture, Bombay Presidency, Poona.

APPENDIX D-6.

MIXING OF COTTON SEED IN THE NARBADA TRACT.

No. 110 of 1923.

SURAT, *4th March* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

As you are aware, the Agricultural Department has during the past four years tried to improve the cotton crop in the tract below Narbada by distributing pure seed and the work has been extended up to the Narbada with the help of gin owners and Rajpipla State. But unfortunately there are some gin owners who do not look to the interests of the trade as a whole but only look to their individual gains. This year Mr. Darashah Rustamji Vakharia and Sheth Brijlal of Ankleshwar have imported more than 3,000 bhars of kapas by rail and boat at Ankleshwar and Sayan and the result will be that the whole seed of the tract will be again mixed up. Under the circumstances if you wish that the quality of the cotton should be improved, the best way to help the Agricultural Department is to discourage such practices.

I therefore earnestly request you to be so good as to instruct the firms and mills whom you represent to *buy cotton very cautiously* from such ginneries. I shall be much obliged if you will kindly issue these instructions to your agents at Surat. If such practices are not discouraged the work of improvement will have to be abandoned.—I have, etc.,

C. S. PATEL,
Cotton Superintendent.

No. 226-52 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th March* 1923.

THE COTTON SUPERINTENDENT,
SURAT.

SIR,

I am directed to refer to your letter No. 110, dated the 4th instant, and in reply to state that a copy of the letter in question will be forwarded to all members of my Association so that they may be acquainted with the position, and may take such individual action as they deem fitting.—I have, etc.,

R. AINSCOUGH,
Ag. Secretary.

APPENDIX D-7.

CLEAN PICKING OF KUMPTA COTTON

D.O. No. 667.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, *20th January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have recently discussed the Hubli Co-operative Sale Society with the Director of Agriculture, Bombay, and I wish to draw your attention to the following facts :—

The Co-operative Sale Societies are working in close co-operation with the Agricultural Department in the matter of clean picking of Kumpta cotton. They are most anxious to receive the support of the millowners in what is rather a critical year in respect to their efforts. Particularly they desire support at the auctions (in April). In past years one or two mills have backed them up well, but quantities are now larger and they are anxious for a wider circle of buyers. If Bombay mills would issue instructions to their agents to offer full prices for any good lots of cotton offered at these auctions, it would strengthen the Co-operative Sale Society's hands.

2. Their prize-giving scheme is part of their propaganda to interest their members (cotton growers). They find that the offer of prizes puts a certain amount of keenness into the matter though of course the auction prices are the main thing. They aim at a prize fund of Rs. 2,000 and have secured subscriptions for Rs. 1,200. I think they should be supported, and as you know the Central Cotton Committee recorded a favourable opinion of these co-operative auctions. We have, however, no funds at present so cannot contribute to the prize fund. Possibly your Committee or individual members might be able to do so. I think a little encouragement from the millowners to efforts of this kind would be an excellent thing at present when we are all trying to raise the quality of cotton and have proposed somewhat drastic legislation to that end.

I enclose a copy of the Society's record.—Yours faithfully,

B. C. BURT,
Secretary.

THE CO-OPERATIVE COTTON SALE SOCIETY, LTD., HUBLI.

Comparative Statement Showing the Progress of the Society.

	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.
Members	98	499	519	533	557	881
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Share Capital ..	955 0 0	1,522 0 0	3,082 0 0	3,983 0 0	4,223 0 0	4,824 0 0
Reserve Fund ..	216 7 6	1,516 7 6	3,000 0 0	4,200 0 0	5,700 0 0	6,500 0 0
Profits	220 7 4	2,191 12 3	4,419 2 9	4,504 4 5	5,920 7 6	3,682 10 11
Dividend (P.C.) ..	6 4 0	7 13 0	12 8 0	9 6 0	9 6 0	9 6 0
Business.						
In cotton in F.P. bales of 392 lbs. lint.	200	956	1,839	1,982	2,100	1,200
In cotton seed in lbs..	139,192	94,071	216,208	165,253	347,720	457,656

REMARKS :—

	Rs.	a.	p.
Number of dokras sold up to date: 31,071=bales 8,277 of 392 lbs. lint amounts to	23,76,216	12	0
Average price realised by the cultivators in the sales per dokra is	Rs. 76·476		
,, market rate during the seasons per dokra is	,, 70·000		
Average profit per dokra ... or Rs. 9·25 per cent.	6,476		

	Rs.	a.	p.
Total extra profits realised up to date by the cultivators, about ..	2,01,246	12	0
Bonus to member cultivators to be paid	4,217	1	7

C. S. SHIRAHATTI,
Secretary.

HUBLI, 14*th January* 1923.

No. 119-22 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th February* 1923.

THE SECRETARY,
INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your D.O. No. 667, dated the 20th January 1923, on the subject of the Hubli Co-operative Sale Society.

In reply I am to state that my Committee have carefully considered the statements that you put forward but that they do not see how they could take action as a body in the manner suggested.

I am to add, however, that a copy of your letter and its accompaniment have been circulated for the consideration of all the members of this Association.—Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary.

No. 121 22 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 21*st February* 1923.

THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

I am directed to circulate for your consideration the subjoined *copy of a letter from the Secretary to the Indian Central Cotton Committee, Bombay, regarding the Hubli Co-operative Sale Society.—Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary.

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* See page 333.

APPENDIX D-8.

FISCAL COMMISSION'S REPORT.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,

AHMEDABAD, *15th February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am desired to forward a copy of a circular letter addressed by the President of the Ahmedabad Millowners' Association to all non-official Indian members of the Imperial Legislatures in regard to the recommendations of the Fiscal Commission.

I believe your Association is interested in the recommendations and trust that you will kindly see your way to support the proposals made by the President of my Association.—
Yours faithfully,

I. H. DESAI,
Secretary.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,

AHMEDABAD, *26th January* 1923.

To

ALL NON-OFFICIAL INDIAN MEMBERS OF THE
LEGISLATIVE ASSEMBLY AND THE COUNCIL OF STATE.

DEAR SIR,

The recommendations of the Indian Fiscal Commission may have received your careful attention as you have always been known for your keen interest in the advancement of the industries of this country.

Among the recommendations which chiefly affect Indian industries are :—

(1) that raw materials and machinery be admitted free of duty ;

(2) that semi-manufactured goods used in Indian industries be taxed as lightly as possible ;

(3) that the existing excise duty on Indian cotton mills be unreservedly condemned and that Government and Legislature should start with a clean slate regulating their excise policy solely in the interests of India ;

(4) that the proviso to Section 20 of the Sea Customs Act of 1878 be repealed and that customs duty be levied on goods belonging to Government ;

(5) that the Government of India should adopt a policy of protection to be applied with discrimination. The conditions to be satisfied by an industry requiring protection being :—

(*i*) that it possesses natural advantages ;

(*ii*) that without the help of protection it is not likely to develop at all or not so rapidly as is desirable ; and

(*iii*) that it will eventually be able to face world competition without protection.

The Fiscal Commission were unanimous in making all the above recommendations and a majority of our Indian members on the Commission have gone still further to urge the claims of Indian industries for considerate treatment. The Ahmedabad Millowners' Association is vitally interested in these recommendations of the Fiscal Commission and relies on the Indian representatives in the Imperial Legislatures to obtain adequate justice for the textile and other nascent industries of India by moving Government for the acceptance of the recommendations in question before the passing of the next Budget.—Yours faithfully,

MANGALDAS G. PAREKH,
President.

No. 120-40 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th February* 1923.

THE SECRETARY,
THE AHMEDABAD MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, dated the 15th February 1923, and its accompaniments, regarding the recommendations of the Fiscal Commission.

In reply I am to state that the correspondence has been carefully considered by my Committee but that in view of the recent decisions of the Government in connection with the recommendations of the Fiscal Commission, they do not consider that action on the lines suggested in your letter appears to be required.—Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary

APPENDIX E-I.

COTTON DUTIES ACT.

MAINTENANCE OF A SPECIAL SAMPLE BOOK SUGGESTED BY THE COTTON EXCISE DEPARTMENT.

THE WESTERN INDIA SPG. AND MFG. CO., LTD.,
BOMBAY, 7*th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We beg to enclose herewith a copy of letter No. 716-Ex. dated the 3rd instant, received from the Cotton Excise Department together with a specimen form of sample book which the Collector of Bombay wants us to maintain at our mill. Please put his letter before the Committee meeting for consideration and opinion.—Yours faithfully,

THACKERSEY MOOLJI SONS & CO.,
Agents.

No. 716-Ex.

BOMBAY COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, *3rd May* 1923.

THE AGENTS,
WESTERN INDIA MILL, BOMBAY.

MEMORANDUM.

The accompanying specimen *form of sample book is forwarded to the Agents, Western India Mill, Bombay, and they are requested to be good enough to maintain it at their mill in manuscript with reference to all kinds of cotton goods produced at their mill, to be shown to the Cotton Excise Inspector whenever he may have to refer to it. It is understood the details required to be entered in the form are already recorded here and there in other subsidiary mill books: but a record of the details in the form proposed will greatly facilitate the collection of necessary data in connection with the revision of tariff values and the information will be ready at hand in one book as when it may be required for any useful purpose. Other mills have agreed to keep a similar book.

2. Verbal request was made by the Cotton Excise Inspector at the mill in this matter, but the manager writes that he is unable to carry out the instructions without advice from the office. The Agents are therefore requested to give effect to the suggestion and to issue instructions to their manager accordingly at an early date.

Collector of Bombay.

No. 479-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *16th May* 1923

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

I am directed to address you with reference to a memorandum, No. 716-Ex., dated the 3rd May 1923, addressed to the Agents of the Western India Spinning and Manufacturing Co., Ltd., a copy of which has been forwarded to me for the consideration and opinion of my Committee.

In this connection my Committee wish to state, in the strongest terms, their objection to the proposed form of sample book, and desire me to point out that its preparation would entail very considerable inconvenience and would necessitate the production of new sample books every year.

I am further to request under what section, clause or rule of the Cotton Duties Act a book as proposed may be ordered. It would appear that Section 36, clause (1) (*f*) gives authority to the Governor-General in Council to prescribe the form of records and books to be maintained under the Act. If it is intended to advise the Governor-General in Council to sanction any new form or book in addition to, or in supersession of, an existing form or book, I am to request that such form or book may be submitted to the Millowners' Association for criticism and opinion before it is laid before the Governor in Council.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

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* See page 340.

No. 480-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th May* 1923

THE AGENTS,
THE WESTERN INDIA SPG. & MFG. CO., LTD., BOMBAY.

DEAR SIRS,

I am directed to acknowledge receipt of your letter, dated the 7th May 1923, enclosing a copy of a memorandum addressed to you by the Collector of Bombay requesting you to keep a sample book in a particular form.

Your letter and its enclosure were considered by my Committee at a meeting held on the 14th instant. It would appear that a book of the type suggested cannot be ordered to be kept by the Collector, unless its exact form is prescribed by an order of the Governor-General in Council.

The matter is being taken up by the Association and a further communication will be sent to you in due course.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, *8th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to enclose copy of a *form which the Cotton Excise Inspector, Ahmedabad, desires to be filled in by local cotton mills from month to month.

You will observe that the form proposed is open to serious objection and the details required therein are such as would put a subordinate officer like the Cotton Excise Inspector in possession of trade secrets without any benefit to Government.

I shall be obliged if you can kindly inform this Association whether any such form is being insisted upon at Bombay and, if so, whether your Association would support the Ahmedabad Millowners' Association in representing to Government for the abolition of the form in question.—Yours faithfully,

I. H. DESAI,
Secretary.

No. 600-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge receipt of your letter of the 8th of June 1923, enclosing copy of a form which the Cotton Excise Inspector of Ahmedabad desires to be filled in by the mills in Ahmedabad.

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* Not printed here.

In reply I am to say that a similar form was suggested to several Bombay mills by the Collector of Bombay. As pointed out in your letter the suggested form asks for information, usually considered as trade secrets, and which is hardly necessary for purposes of the collection of the cloth excise duty. Under these circumstances this Association addressed the Collector on the subject and a *copy of the Associations's letter is enclosed herewith.—Yours faithfully,

T. MALONEY.
Asstt. Secretary.

No. 1831-Ex.

COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, 22*nd September* 1923

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR

With reference to your letter No. 479-80, of 16th May 1923, on the subject of this office memorandum No. 716-Ex. of 3rd idem addressed to the Agents of the Western India Spinning and Manufacturing Company, Limited, I have the honour to state for the information of your Committee that the sample book in question will greatly facilitate the collection of necessary data in connection with the revision of tariff values and will accordingly be in the interest of both Government and the mills.

2. Further, a number of mills are nowadays manufacturing many varieties of cloth with several new designs. These cloths very nearly resemble each other in dimensions and description, and there is accordingly every likelihood of the classification being altered, in some cases to the detriment of revenue. The sample book will in the circumstances serve as a useful means to trace all such changes, which in the absence of the proposed book would escape the Inspector's notice.

3. I have been furnished by the Inspector with concrete instances of irregularities of the nature described above. The maintenance of the sample book will put an end to uncertainties as to the classification of any particular kind of cloth, uncertainties which are now felt by the Inspector while checking the A Returns.

4. It is understood that the details required to be entered in the sample book are already recorded here and there in other subsidiary mill books but in view of the limited time at his disposal it is impossible to expect the Inspector to go over all these at the time of checking the A Returns of so many mills every month.

5 The first preparation of the book will not involve much trouble and when once the book is prepared the subsequent alterations and additions will not cause much difficulty or inconvenience. A mill does not, as a rule, change its classes of cloth very often. The occasional introduction of new varieties or changes in the old ones will not entail so much inconvenience on the mills as to cause any serious objection to prescribing the book. As regards the initial labour and inconvenience involved in its preparation, the advantages are so great from the point of view of arriving at a correct classification equitable both to Government and the mills, that the book in the interests of efficient administration cannot any longer be dispensed with

6. I attach sample of the book form proposed to be prescribed by the Governor-General in Council and request that your Committee's views on the subject in question may be communicated to this office at an early date.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

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* See page 337.

SPECIMEN FORM OF SAMPLE BOOK.

Description and dimensions of cloth.	Month.	Total quantity issued in each month.	Gross selling price per lb. each month.	Quality No.
1	2	3	4	5
Tariff item No. (or) Real value Warp Weft Reed Pick.				Sample to be pasted here.

No. 1343-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th October* 1923.

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

I have the honour by direction of my Committee to acknowledge the receipt of your letter, No. 1831-Ex., dated the 22nd September 1923, asking for the Asscoiation's views upon the proposed sample book which the Governor-General in Council is tc be asked to prescribe.

2. My Committee have given most careful consideration both to the form of sample book itself and the reasons which have been put forward in support of its utility and necessity for the purposes of the Cotton Duties Act and are most strongly opposed to the introduction of the book which is regarded as entirely unnecessary for the following reasons.

3. In the first paragraph of your letter under reference it is stated that the sample book in question would greatly facilitate the collection of the necessary data in connectlon with the revision of tariff values. My Committee contend that such a book is not at all necessary for this purpose for the reasons that tariff values are not based upon counts of yarn and much less upon reed and pick. In revising the tariff values all that need be considered is the state of the market for the particular classification of the goods concetned, and tariff values are fixed higher or lower accordingly. As you will be aware tariff values are adjusted annually at a meeting attended by the Director of Commercial Intelligence, yourself, and representatives of the cotton trade, and there has rarely, if ever, been any difficulty in fixing satisfactory tariff values for any class of goods and my Committee fail to see how the proposed book would assist in the fixation of values which are adjusted on an entirely different basis.

4. The utility of the proposed sample book in the case of new cloths is extremely doubtful for the Cotton Duties Act already makes all the provisions necessary in the case of new cloths—Section 28 (1) and (2) of which are quoted below :—

"28 (1) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under Section 7, take a sample or samples of such goods at the time of manufacturing the same and shall preserve such samples for reference for at least six months after the said goods are produced.

(2) Such samples shall be at all times available for inspection by the Collector or by any officer appointed under Section 16 ; and an examination thereof shall, if the goods themselves cannot be examined, be deemed to be an examination of the goods within the meaning of Section 31 of the Principal Act."

Under these clauses the Excise Inspector can always ask for samples of new makes of cloth and the insertion of other particulars is for the purposes of the Act irrelevant.

5. Millowners do not object to keeping samples as required by the Act under Section 28 (1) and (2) but the sample book now proposed goes much further, requiring as it does particulars of the constitution of the cloth, or in other words information concerning the description or formula of a trade process. Section 16 (3) specifically lays down that mill authorities are not bound to give such information to any officer below the rank of the Collector, and my Committee maintain that even if the proposed sample book were prescribed mills would be justified in refusing to allow any person other than the Collector to inspect it. It would appear from your letter that the proposed sample book would be open to examination by the Cotton Excise Inspector and if this be the case my Committee certainly cannot agree to it.

6. Another objection to the form which my Committee desire to bring forward is that an entirely new book would have to be prepared each year since column 3 requires particulars of the quantity issued each month, and column 4 the gross selling price per pound each month. The completion of the monthly particulars would entail considerable labour and expense for which there is no justification whatsoever. The selling price may also vary during the month, and as such variation cannot be noted in the forms, any particular price inserted in column 4 would only be misleading.

7. As already pointed out the classification of cloths for tariff purposes is not based upon counts of yarn or reed and pick, and my Committee therefore cannot agree that the provision of such particulars is necessary in the interests of efficient administration. For example, a dhotie made from 30s and 40s warp and weft with 64 ends and picks per inch is given the same tariff value as a dhotie made from 20s warp and weft with 36 ends and picks per inch. This may not be a scientific method of assessment but it has persisted since the first imposition of the excise duties, and any deviation from it would very greatly complicate the estimation and collection of the excise revenue without increasing it, as has been frequently admitted when new schemes of assessment have been suggested at the annual meetings at which tariff values have been fixed.

So long as the present methods of assessment prevail, there is no justification at all for the prescription by the Governor-General in Council of a sample book which requires mills to furnish information of trade processes pure and simple, which in some cases may be accounted even as trade secrets.

8. For the aforementioned reasons my Committee regret that they cannot agree to the introduction of a form or book of the nature indicated in your letter, and trust that in view of the objections raised by them, and by the Ahmedabad Millowners' Association, you will deem it advisable not to recommend the prescription of so contentious a form by the Governor-General in Council.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

Copies of your letter and this Association's reply have been forwarded for information and necessary action to :—

THE SECRETARY TO THE GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES, DELHI.
THE SECRETARY TO THE GOVERNMENT OF INDIA, COMMERCE DEPARTMENT, DELHI.
THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE, 1, COUNCIL HOUSE STREET, CALCUTTA.
THE SECRETARY TO THE GOVERNMENT OF BOMBAY, REVENUE DEPARTMENT, BOMBAY.

No. 1344-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *24th October* 1923.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES, DELHI.

SIR,

I have the honour to forward to you a *copy of a letter, and one enclosure, received from the Collector of Bombay, on the subject of a new book which it is intended to ask the Governor-General in Council to prescribe, under Section 36 (1) (*f*) of the Cotton Duties Act II of 1896, together with a *copy of this Association's reply thereto.

I am directed to request that the fullest consideration be given to the objections to the proposed sample book raised by this and other Associations before the Governor-General in Council is asked to prescribe a book so contentious and unnecessary.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

Similar Letters to.—

THE SECRETARY TO THE GOVERNMENT OF INDIA, COMMERCE DEPARTMENT, DELHI.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY, REVENUE DEPARTMENT, BOMBAY.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE, 1, COUNCIL HOUSE STREET, CALCUTTA.

THE SECRETARY, THE AHMEDABAD MILLOWNERS' ASSOCIATION.

THE SECRETARY, THE UPPER INDIA CHAMBER OF COMMERCE.

THE MANAGER,
MESSRS. BINNY & CO, MADRAS.
,, BEGG SOUTHERLAND & CO., CAWNPORE.

THE BRITISH INDIA CORPORATION, CAWNPORE. and
ALL MILLS IN BRITISH INDIA.

THE BUCKINGHAM & CARNATIC COMPANY, LIMITED,
MADRAS, *2nd November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We have received your letter dated 25th October with enclosures. We are entirely in agreement with the views put forward in your letter of 11th October to the Collector of Bombay.—Yours faithfully,

For THE BUCKINGHAM & CARNATIC CO., LTD.,
BINNY & CO. (MADRAS), LTD.,

(*Sd.*)_____
Director.

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* See pages 339 and 340 respectively.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 31*st October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am to acknowledge receipt of your letter No. nil of 25th October 1923, together with copies of the correspondence that has passed between your Association and the Collector of Bombay on the subject of the proposed sample book which the Governor-General in Council is to be asked to prescribe. The whole correspondence was placed before the general meeting of my Association, held on the 30th instant, and I am directed to reply that this Association whole-heartedly supports your legitimate protest against the proposed sample book.

I am also directed to request you to arrange for an interview of three members of my Association with the members of your Committee at Bombay, at a date not earlier than the 20th November, at which the question of the basis of assessment of cotton duty may be fully discussed between us informally.—Yours faithfully,

GOVERDHAN I. PATEL,
Joint Honorary Secretary.

No. 1492-80 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 6*th November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, dated the 31st October 1923. My Committee note with satisfaction that your Association is in entire agreement with them in the attitude which they have adopted with reference to the proposed sample book which the Collector intends to ask the Governor-General in Council to prescribe. Your Association's valued support should add considerably to the effectiveness of my Committee's protest against its introduction.

With regard to your request for a joint meeting with my Committee to discuss the basis of assessment of cotton duties, my Committee would prefer that your Association should forward its suggestions in writing for consideration, prior to the fixation of a joint meeting.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 12*th December* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION BOMBAY.

DEAR SIR,

I am directed to refer to your letter of the 25th October forwarding a copy of a letter with enclosure from the Collector of Bombay on the subject of a sample book which it is intended to ask the Governor-General in Council to prescribe under Section 36 (1) (*f*) of the Cotton Duties Act together with a copy of your Association's reply.

This Chamber is in entire sympathy with your Association's protest against the introduction of this book of samples.—Yours faithfully,

I. G. RYAN,
Secretary.

APPENDIX E.-2.

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 18*th January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to enclose copy of a representation addressed by this Association to the Director-General of Commercial Intelligence, Calcutta, asking for a revision in the existing practice of collecting cotton excise duty on fixed tariff valuations. I am to request you to kindly lend your valued support to the representation.—Yours faithfully,

I. H. DESAI,
Secretary.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 17*th January* 1923.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
CALCUTTA.

SIR,

On behalf of the Ahmedabad Millowners' Association I beg to thank you for the opportunity you were pleased to give to the representatives of this Association to place before you their case for a revision of the tariff valuations of cotton goods for the purpose of excise duty. My Association regrets that you could not see your way to recommend an *ad interim* revision of the valuations despite the fact that the market rates of Ahmedabad cotton goods have appreciably gone down and do not show signs of improvement.

The existing procedure of fixing valuations of cotton goods for the purpose of excise duty has proved by experience to be very disadvantageous to the cotton mills of Ahmedabad, which as you are aware, represent about 25 per cent. of the cloth-producing mills of British India. Usually the tariff valuations strike a mean between the market rates of cotton goods produced in the mills of Ahmedabad and Bombay. For reasons well known to you Ahmedabad goods always fetch lower prices and are generally assessed at higher rates under this system. Accordingly, hardship is felt even in normal times but in times like the present it is felt more keenly as owing to the declining market rates the margin of profits of producers of cotton goods is reduced to a minimum.

On an inquiry from the members of this Association it has been ascertained that as a result of the method so far adopted to fix valuations of cotton goods Ahmedabad mills have been made to pay on an average an excise duty higher than that prescribed by law. The appended statement will show that during the years 1920 and 1921 the cotton excise duty paid by Ahmedabad mills went up to about 3·8 per cent. inclusive of all charges. If 12½ per cent. deduction were made on account of the amount of duty, agent's commission and other charges the average of excise duty paid by local mills will go up to about 4·3 per cent. which is certainly very much higher than what the Government of India contemplated and are entitled to levy on cotton mills under the Cotton Duties Act. The fall in the market rates of Ahmedabad cotton goods has raised the incidence of taxation even beyond 4·3 per cent. during the present financial year and an early re-examination of the question is therefore called for in the method of levying the excise duty.

My Association notes with satisfaction that the Fiscal Commission has reported unanimously for the abolition of the present cotton excise tax and five of the Indian members of the Commission have observed that in the interests of India's national self-respect it is essential that this duty should be abolished at once. The Government of India have also recognised the necessity of doing away with this tax at the first opportunity and have made promises to that effect on more than one occasion in the past and in view of the retrenchment expected in the Imperial expenditure as a result of the efforts of Lord Inchcape and his colleagues the Committee of my Association venture to urge that the Government should now lose no time in accepting the above unanimous recommendation of the Fiscal Commission and should do away with the inequitous cotton excise tax.

If, however, that is not possible before the next Budget, I am to request earnestly that from the year beginning with March 1923 excise duty may be collected from Ahmedabad cotton mills on an *ad valorem* basis instead of on fixed valuations. The value of cloth produced by local mills is usually determined per piece in the market and there is little justification for the recovery of excise duty on the same according to tariff valuations which are fixed on weight without taking any account of the varying percentages of size in different pieces of cloth classified under the same tariff head. The present practice has led to the recovery of excise duty by Government on sizing materials at the same rate as on cloth in spite of the fact that the materials in question also pay customs duty at 15 per cent. on importation. This double impost is obviously inequitable and calls for an early remedy. The *ad valorem* method of assessment asked for by local cotton mills is already in vogue in calculating customs duty on a large number of imported articles and there is no reason why the Indian manufacturer should not be treated as fairly as the importer of foreign goods. If the suggestion finds acceptance it will be easy to prescribe under Section 8 of the Cotton Duties Act the necessary return to be submitted by local mills every month for cotton goods produced by them, along with the real values of such goods and the Collector or the Excise Inspector can verify statements in the return from the account books of cotton mills and charge duty on the sales of each month after allowing a rebate of not less than 12½ per cent. on account of agent's commission, brokerage and the amount of excise duty. You are, perhaps, aware that account books of mills are already relied upon by Income Tax authorities for the purpose of income tax calculations and if the same are availed of by Government for calculating the present tax it will remove all reasonable grounds for complaint from millowners without any sacrifice of revenue to which Government are lawfully entitled under the Cotton Duties Act.

Alternative suggestions, such as (1) the grant of a rebate of 15 per cent. on the heavily-sized cotton goods of Ahmedabad mills, which as a rule, fetch over 15 per cent. lower values in the market when compared to the same class of manufactures of Bombay mills, and (2) that of giving separate tariff valuations to Ahmedabad mill-made cloth have been discussed in the past to remove inequitable treatment meted out to Ahmedabad mills but my Association believes that when compared to any of the latter alternatives the proposal to charge duty on the actual sales of mills will find a more ready acceptance from the Government of India.

The time for the annual revision is approaching and I am to request your early attention to this question so that the existing inequitous arrangement may come to an end at least from next March.—I have, etc.,

GOVERDHAN I. PATEL,
Joni Honorary Secretary.

No. 42-25 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I beg to acknowledge receipt of your letter of the 18th January 1923, forwarding a copy of your letter of the 17th idem regarding the assessment of cotton excise duty on an *ad valorem* basis in the case of Ahmedabad mills and to say that it will be laid before my Committee,

I shall be glad, however, if in the meantime you will kindly send me the "statement" referred to in the third para of your letter to the Director-General of Commercial Intelligence.—Yours faithfully,

W. BEECH,
for *Secretary.*

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 31*st January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am to acknowledge receipt of your letter No. 42-25, of the 22nd January, and to enclose a copy each of the statements appended to this Association's letter of the 17th idem to the Director-General of Commercial Intelligence, Calcutta.

I trust that the *ad valorem* basis for assessment of cotton goods to excise duty suggested by my Association will appeal to your Committee as equitable and will meet with their support.—Yours faithfully,

I. H. DESAI,
Secretary.

STATEMENT SHOWING AMOUNTS AND PERCENTAGES OF COTTON EXCISE DUTY PAID BY AHMEDABAD MILLS IN 1920.

Name of the Mill.	Cloth sold in 1920. Rs.	Excise Duty paid in 1920. Rs.	Percentage of Duty. %
The Ahmedabad Cotton Mills	32,70,170	1,34,215	4·1
The Ahmedabad Ginning Mills	1,03,27,094	3,82,082	3·7
The Ahmedabad New Cotton Mills	28,85,412	1,06,964	3·7
The Ahmedabad New Edward Mills	13,88,934	54,240	3·9
The Ahmedabad New Textile Mills	16,48,870	60,915	3·7
The Ahmedabad Swadeshi Mills	30,58,979	1,12,824	3·7
The Asarva Mills	23,63,958	88,557	3·7
The Aryodaya Spinning Mills	50,98,145	1,93,611	3·7
The Bharatkhand Cotton Mills	17,00,870	67,987	4·0
The Bharatkhand Textile Mills	26,56,504	1,01,437	3·8
The Commercial Ahmedabad Mills	32,96,349	1,28,000	3·9
The Gordhan Spinning Mills	12,83,382	48,706	3·8
The Gujarat Cotton Mills	27,71,854	1,09,668	4·0
The Gujarat Spinning Mills	31,06,707	1,09,626	3·5
The Harivallabhdas Mulchand Mills	20,48,788	78,163	3·8
The Manecklal Harilal Mills	33,43,439	1,25,607	3·8
The New Maneckchock Mills	35,45,617	1,37,060	3·9
The Purshottum Spinning Mills	9,27,130	40,911	4·4
The Raipur Mills	35,41,078	1,26,828	3·6
The Sarangpur Cotton Mills	27,50,411	1,02,659	3·7
The Saraspur Mills	35,64,962	1,39,965	3·9
The Shrinagar Mills	10,61,897	41,809	3·9
The Viramgam Alfred Mills	21,29,102	81,363	3·9
The Viramgam Spinning Mills	22,98,675	86,260	3·8
	Average		3·8%
	Add on account of agent's commission, brokerage, duty, etc.		0·5%
	Total		4·3%

STATEMENT SHOWING AMOUNTS AND PERCENTAGES OF COTTON EXCISE DUTY PAID BY AHMEDABAD MILLS IN 1921.

Name of the Mill.	Cloth sold in 1921. Rs.	Excise Duty paid in 1921. Rs.	Percentage of Duty. %
The Ahmedabad Cotton Mills	37,62,012	1,55,065	4·1
The Ahmedabad Ginning Mills	96,70,306	3,47,575	3·5
The Ahmedabad New Cotton Mills	35,76,553	1,35,530	3·8
The Ahmedabad New Edward Mills	16,50,292	58,888	3·6
The Ahmedabad New Textile Mills	22,03,031	81,639	3·7
The Ahmedabad Swadeshi Mills	29,73,601	1,09,429	3·7
The Asarva Mills	19,67,113	77,562	3·9
The Aryodaya Spinning Mills	50,94,976	1,93,215	3·8
The Bharatkhand Cotton Mills	18,77,386	. 70,139	3·7
The Bharatkhand Textile Mills	28,94,750	1,10,358	3·9
The Commercial Mills	31,36,221	1,24,126	4·0
The Gordhan Spinning Mills	16,37,503	61,614	3·8
The Gujarat Cotton Mills	26,63,622	1,04,036	3·9
The Gujarat Spinning Mills	33,84,792	1,19,806	3·5
The Harivallabhdas Mulchand Mills	21,50,375	80,255	3·7
The Manecklal Harilal Mills	27,06,202	99,484	3·7
The New Maneckchock Mills	33,69,263	1,32,540	3·9
The Purshottam Spinning Mills	19,08,678	90,482	4·7
The Raipur Mills	29,74,532	1,04,108	3·5
The Sarangpur Cotton Mills	28,04,931	1,04,856	3·7
The Saraspur Mills	55,09,146	1,28,032	3·5
The Shrinagar Mills	11,78,632	43,248	3·7
The Viramgam Alfred Mills	22,44,951	1,03,230	4·6
The Viramgam Spinning Mills	25,79,915	91,380	3·6

Average	3·8%
Add on account of agent's commission, brokerage, duty, etc.	0·5%
Total ..	4·3%

No. 94-25 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 18th January 1923, giving cover to a copy of your letter to the Director-General of Commercial Intelligence, Calcutta, in which you urge the Government of India, if they are unable to abolish the excise duty

altogether, to adopt an *ad valorem* basis of assessment, in the case of Ahmedabad cotton goods, in place of the existing fixed tariff valuation system.

In reply I am to say that your representation to the Government of India has received the sympathetic consideration of my Committee, but for the reasons explained on the occasion of the meeting of the Committee of this Association with the Director-General of Commercial Intelligence on the 7th February 1922, at which a representative of your Association was present, my Committee regret they are unable to see their way to accord their support to the representation in question.—Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, *28th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

As you are aware the rates of Indian mill-made cloth and yarn have steadily declined after the revision of the tariff valuations in March last. A revival does not appear likely under the present conditions of the market and the Committee of my Association will be obliged if you will kindly let them know whether a move for a reduction in the tariff valuations will receive your support.

I am to observe that if the Committee of your Association approve of the idea of the assessment of Indian mill cloth to excise duty on an *ad valorem* basis, as has been suggested by this Association in the past, Government might be requested to adopt it. This would save the Indian textile industry from the trouble of approaching Government for *ad interim* revisions whenever market rates go down and from paying duty on higher valuations till such time as Government thinks fit to move in case representations are made to it in this behalf.— Yours faithfully,

I. H. DESAI,
Secretary.

No. 593-25-C. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *12th June* 1923

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 28th May 1923, on the subject of tariff values which was considered by my Committee at a meeting held on the 11th instant.

In reply I am to say that my Committee do not consider it expedient to press for a revision of tariff values at the present juncture, nor is it deemed advisable to advocate a policy of assessment of excise duty on an *ad valorem* basis for reasons given in previous correspondence upon the same subject. In this connection may I kindly refer you to my letter, No. 94-25, dated the 9th February 1923 ?—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX E-3.

TARIFF VALUATIONS UNDER COTTON DUTIES ACT.

PROPOSED CHANGE IN THE BASIS OF ESTIMATION.

No. 507-35.

PUNJAB CHAMBER OF COMMERCE,
DELHI, *the 22nd June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY

Excise Duty on Cotton Piece-goods.

DEAR SIR,

I am directed to invite an expression of your opinion regarding the desirability of endeavours being made to obtain redress of the disabilities suffered by manufacturers of cotton piece-goods, in certain Indian textile centres, under the present method of administering the Cotton Duties Act II of 1896.

Section 6 of the Act empowers the Government of India to levy a duty at the rate of 3½ per cent. only on the value of cotton goods produced in mills in India. Section 7 (1) of the Act enables the Governor-General in Council to fix tariff values of such goods from time to time. An Advisory Committee meets in Bombay once a year in February, to fix tariff values for the ensuing year. This Advisory Committee is composed of representatives of the Bombay Millowners' Association, the Ahmedabad Millowners' Association, the Upper India Chamber of Commerce, the Holkar State and this Chamber, who meet the Collector of Customs, Bombay. The minutes of the meetings are not published, but shortly after the meetings a notification appears in the *Government Gazette* fixing the tariff values for the ensuing year of all cotton piece-goods manufactured in India. In Notification No. 1043, dated the 17th February, appearing in the *Gazette of India*, Part I, of the same date, Indian cotton piece-goods are described under 47 heads :—

(*a*) Seven items differentiated by the width of their borders (items 1, 3, 4, 5, 6, 9 and 14).

(*b*) Fents plain, grey, or figured and dyed (items 8 and 26).

(*c*) Six items to be charged duty according to classification of popular nomenclature (items 2, 7, 10, 11, 12 and 13).

(*d*) The remaining 32 items according to texture, figuring or colouration.

I am directed to cite for your consideration a few items of the current tariff list referred to above, and to draw your attention to the unjust incidence of the duty as at present levied.

	Rs.	a.	p.
(*a*. 1) Item No. 1—Chadars and bedsheets plain or having only borders not over ¼", tariff value per pound	1	4	0
(*a*. 2) Item No. 3—Dhoties, cholas, dopattas, lungis, and gumchas, plain or having only borders not over ¼", tariff value per pound ..	1	6	0

The lack of precision of definition and provision for the possibility of variation in interpretation of terms as recognised in the different textile centres of this country, displayed in these items and throughout the tariff list, are the least of its deficiencies, for it does not take account of the values of chadars, dhoties, etc., woven from the various counts of yarn employed in their manufacture.

In Delhi to-day dhoties made of 10*s* yarns are not worth more than 12 annas per pound, made of 20*s* about Rs. 1-4 per pound and of 40*s* about Rs. 3 per pound. These are all classed for payment of the duty as valued at Rs. 1-6 per pound.

	Rs.	a.	p.
(*c*. 1) Item 7—Drills and jeans, plain, tariff value	1	4	0
(*d*. 1) Item 23—Drills, dyed; jeans, plain, tariff value	1	4	0
(*c*. 2) Item 11—Shirtings, twilled and unbleached	1	5	0
(*d*. 2) Item 33—Shirtings, twilled, bleached	1	8	0

It would appear to be presumed that drills, plain, and drills, dyed, are of the same value, while the difference in value between shirtings unbleached and bleached is 14·285 per cent. No reference is made to the count of yarn out of which either drills or shirtings are manufactured, however great the difference in market values based upon fineness and coarseness of the cloth may be.

It has been suggested to this Chamber that further sub-division of the items on the tariff list might tend to remove some of its anomalies, and my Committee would be glad to have your opinion on the subject.

A classification based primarily on the count of yarn employed in the manufacture of Indian cotton piece-goods would appear to offer the easiest solution of any equitable adjustment of the tariff, which would preclude any deviation from the just incidence of the duty in all textile centres, and enable Government to adopt a sliding scale readily applicable in each province automatically with the rise or fall of wholesale cost prices of Indian piece-goods, to take the place of the inefficient and unsatisfactory present scale of annual valuations for the tariff.

My Committee would suggest valuations of all Indian piece-goods for the purposes of the Cotton Duties Act in the following classes :—

I. Goods made up of yarns of counts below 16*s* plain or grey.

II. Goods made up of yarns of counts below 16*s* figured or coloured.

III. Goods made up of yarns of counts from 16*s* to 24*s* plain or grey.

IV. Goods made up of yarns of counts from 16*s* to 24*s* figured or coloured.

V. Goods made up of yarns of counts from 25*s* to 40*s* plain or grey.

VI. Goods made up of yarns of counts from 25*s* to 40*s* figured or coloured.

VII. Goods made up of yarns of counts above 40*s* plain or grey.

VIII. Goods made up of yarns of counts above 40*s* figured or coloured.

The classification proposed above is a purely tentative suggestion, to elicit an expression of the ideas of individual millowners and lead up eventually to unanimity of opinion being arrived at on this important point if possible.

An early reply to this communication will oblige, as a great deal remains to be discussed and decided upon before the next meeting of the Advisory Committee in February 1924. There is a possibility of obtaining a revision of the tariff before February 1924, if a sufficiently strong case (displaying the injustice of the existing tariff and exposing its illegality in cases where Government has collected *ad valorem* duty in excess of the 3½ per cent. granted by the Act) can be drafted for the consideration of Government.—Yours faithfully,

E. HEARN,
Secretary.

No. 735-25 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th July* 1923.

THE SECRETARY,
THE PUNJAB CHAMBER OF COMMERCE, DELHI.

DEAR SIR,

I am directed to acknowledge receipt of your letter, No. 507-35, dated the 22nd June 1923, criticising the present method of estimating the excise duty payable on various classes of cotton piece-goods.

Your communication has received the very careful and considered attention of my Committee who desire me to say that, whilst recognising the disabilities referred to in your letter, they are not prepared to recommend any drastic alterations of the present system of classification for the reason that it possesses the great advantages of simplicity, and furthermore does not disclose to the subordinate officers of the Excise Department particulars of cloth construction which in many instances may be accounted as legitimate trade secrets.

My Committee also wish to point out that an elaboration of the method now in use, as proposed in your letter, would probably lead to far greater disabilities than exist at present since it takes no consideration of reed and pick, and, moreover, would hardly be acceptable to the Customs authorities owing to the difficulty of checking values.

With reference to the last paragraph of your letter my Committee consider that they would hardly be justified in pressing for a revision of tariff values in advance of the annual revision in February 1924.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX E-4.

TARIFF VALUATIONS UNDER THE COTTON DUTIES ACT.

RE-ASSESSMENT OF KHADI.

THE CENTURY SPG. AND MFG. CO., LTD.,
BOMBAY, 26*th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Re. *Assessment of Khadi Cloth.*

DEAR SIR,

The Collector of Bombay has recently classed khadi cloth under the heading of T-cloth, domestic, shirtings, long-cloth and sheetings having borders not over ½" and has assessed it accordingly. This is a matter which ought to be taken up by the Association immediately and we shall thank you to bring it up at the next meeting of the Committee.

Apart from the particulars of the khadi cloth, which mark it out from the other descriptions of cloth with which it has been classed, it is a matter of common knowledge that it sells from 15—16 annas per lb. in the market, whereas the tariff value of the T-cloth, domestic, shirtings, long-cloth and sheetings, has been fixed at 22 to 24 annas per lb.—Yours faithfully,

For THE CENTURY SPG. & MFG. CO., LTD.,
C. N. WADIA & CO.,
Agents.

No. 970 Ex.

BOMBAY COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, *9th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to address you on the question of the classification of "*khadi*" altered into "domestic" for assessment purposes, and to request you, before I finally decide either way, to favour me with your Committee's opinion as to a definition, as technically correct as possible, of the term "*khadi*".

2. I have received a number of opinions of technical men in regard to the khadi in question, from a technical point of view, as under :—

(1) khadi is cloth made from 10*s* warp and 10*s* weft with lower reeds and picks;

(2) khadi is made from 10*s* warp and 6*s* weft with 32 reeds and 32 picks ;

(3) khadi is made from counts up to 10*s* weft and 10*s* warp with under 32 reeds and 32 picks. Cloth made from over 10*s* warp and 10*s* weft with over 32 reeds and 32 picks is termed as "domestic" ;

(4) 6½*s* to 10*s* warp and 8½*s* to 10*s* weft make what is called "khadi".

(5) khadi is made from under 10*s* warp and weft with under 32 reeds and picks, still for 12*s* and below the term is loosely used as khadi with coarse reeds and picks ;

(6) 6*s* warp and 8*s* weft and 8*s*. warp and 10*s* weft make khadi;

(7) only hand-made khadi should be termed "khadi", the presently manufactured khadi in the Bombay mills should be termed "domestic";

(8) khadi is made from coarse counts up to 12*s* warp and weft, the width of the cloth being generally narrow, that is up to 30 inches, and of lower reeds and picks ;

(9) low counts not exceeding 10*s* warps and wefts with 25 per cent. of size and 32 reeds and 30 picks make what is called "khadi".

3. From the above opinions of agents and managers, etc., of leading mills in Bombay it will be seen that "khadi" woven from 10*s* warp and 10*s* weft and under, with under 32 reeds and 32 picks, is generally agreed to constitute "khadi" proper.

4. There is an increasing tendency for a number of mills to classify as "khadi" cloth which until the khaddar movement started two or three years ago was classified as "domestic" or "dosuti". Thus the Government revenue is being seriously defrauded, and it is imperative that this tendency be put a stop to.

5. I would also point out that this is purely a matter of classification of cloth, and that therefore all questions of the price being realised for what the mills now class as "khadi" are not in my opinion relevant to the present question.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 616-25A of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th June* 1923.

THE COLLECTOR OF BOMBAY,
OLD CUSTOM HOUSE, BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 970-Ex., dated the 9th instant, on the question of re-assessment of khadi for excise duty. In the same connection I would also refer to your conversation with Mr. S. D. Saklatvala on the 12th instant upon the subject

In reply to your letter I enclose a memorandum giving the views of the Millowners' Association upon the points at issue.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

MEMORANDUM *re.* KHADI CLOTH.

At the time the tariff value for khadi cloth was originally fixed, the structure of the cloth was not defined or described, nor has it since been defined but khadi has regularly appeared in the tariff list along with dangari cloth, and invariably has been assessed at the lowest rate.

It is generally understood that khadi is a coarse cloth made from lower counts of yarn than other cloths.

It was not manufactured on any appreciable scale till 1919 since when production has increased rapidly owing to the so-called " khadi movement ". There has been no standard count of yarn for either warp or weft as in other varieties such as long-cloth, but each mill makes the cloth from counts which suit it best, and these range from 6*s* to 12*s* weft and 8*s* to 14*s* warp. Such cloth is known in the bazaar as khadi, invariably is sold as such, and hitherto has always been assessed as khadi.

Moreover, it may be pointed out that when the assessment for khadi cloth was revised last February, the millowners had in mind such varieties as were then being manufactured and sold as khadi.

My Committee therefore view with surprise the objections recently made in this connection and fails to understand why such cloth should now be classified under the heading domestics, shirtings, etc. Even assuming that some of the cloths are sold at slightly higher rates than other khadi cloth it is submitted that such cloth cannot possibly fall under the same classification as domestics, shirtings, long-cloths, etc. My Committee also are not aware that any mills in the past manufactured domestics, shirtings or long-cloth from such low counts of yarn as are used in the khadi in question.

If, however, the Collector has reason to believe that some mills are using finer counts than mentioned above, or if there is any doubt as to the classification of a particular cloth it is suggested that the only fair way to deal with such cases is to take the *real value* of such goods for assessment purposes. If a mill is using higher counts the cloth produced must sell at a higher price and Government will thus be able to realize a higher amount as duty. My Committee believe that the only possible inducement to class better varieties of cloth as khadi is the lower rate of assessment, but if an *ad valorem* duty had to be paid there would be no such inducement. The Committee do not think that misrepresentation to any appreciable extent has taken place as far as Bombay is concerned, and is therefore of opinion that goods hitherto classed as khadi ought to be permitted as such. If, however,

objection is to be raised against particular goods, the most practical way of dealing with the matter would be to treat them as 'unclassified' in the Tariff Schedule and assess them on an *ad valorem* basis.

Finally, my Committee strongly protests against classifying goods made from counts ranging from 6*s* to 14*s* as domestics, etc.

T. MALONEY,
Asstt. Secretary.

15*th June* 1923.

No. 1096-Ex.

BOMBAY COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, 28*th June* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to acknowledge receipt of your letter, No. 616-25A of the 15th instant with the enclosed memorandum giving the views of your Association *re.* khadi cloth.

2. In this connection, I have the honour to invite your attention to the opinion expressed in a book entitled "Glossary of Textile Terms, written by a standard author, Mr. H. P. Curtis, with an introduction by Col. F. R. McOmel," which says that heavy domestics are made from coarse yarn such as 10*s* to 14*s* warp and weft. It is not clear how in view of this opinion cloth woven from over 10*s* warp and weft can be described as khadi.

3. I shall be glad to have your Committee's further remarks on the point as early as possible.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 731-25A of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th July* 1923.

THE COLLECTOR OF BOMBAY,

BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 1096-Ex., dated the 28th June 1923, asking for the remarks of my Committee on a definition of heavy domestics given by Mr. H. P. Curtis, in relation to the construction of khadi cloth.

My Committee have given your letter the fullest consideration and wish to make the following observations :—

The authority quoted gives a definition of an English term, namely, heavy domestics, and does not attempt to define khadi, an essentially Indian term. Such being the case, the conclusion which you wish to draw, that cloth containing counts higher than 10*s* is not khadi, cannot be considered as entirely logical.

What the author of the "Glossary of Textile Terms" does say is that cloth made from 10*s* to 14*s* warp and weft can be classed as "*heavy* domestics."

The Customs Duties notification of the Government of India, which gives the tariff values of cotton goods, includes no such term as *heavy* domestics. Item (6) in the aforesaid notification simply mentions domestics

The definition given in your letter proves that cloth made from 10*s* to 14*s* warp and weft is not domestics but something coarser, *viz.*, in English terms, heavy domestics, quite a different thing than domestics. This very view has been held consistently by my Committee who have always contended that such cloth could not be classed as domestics but is undoubtedly " khadi ".

The authority quoted by you, if anything, therefore upholds the contention previously expressed by this Association.—I have, etc.,

T. MALONEY,
Asstt. Secretary

No. 1327-Ex.

BOMBAY COLLECTOR'S OFFICE,
COTTON EXCISE DEPARTMENT,
BOMBAY, 20th *July* 1923.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 731-25A, dated the 10th instant, forwarding your Committee's observations on the definition of heavy domestics and the previous correspondence with regard to the assessment of the so-called khadi, I have the honour to inform you that I do not agree with your Committee's views that heavy domestics are quite different from domestics and that they are "khadi". From the point of view of common sense and ordinary use of language the term " domestics " covers all kinds of domestics, whether heavy or light. Mr. Curtis, a leading expert, classifies as "heavy domestics" any cloth ranging from 10*s* to 14*s* warp and weft.

2. You state that this is only English practice, but this is not the case. I would refer you to my No. 970-Ex. of 9th June 1923, where I have quoted the opinion of a number of competent Bombay agents and managers to the effect that "khadi" is confined to cloth of counts not higher than 10*s* warp and 10*s* weft with under 32 reeds and under 32 picks.

3. Thus the English and Indian practice and definitions coincide. Anything over 10*s* warp and 10*s* weft and of 32 reeds and 32 picks and upwards is not "khadi", and strictly speaking ought not to have the benefit of being classified as "khadi" for tariff purposes. As I pointed out to you mills are increasingly tending to class as " khadi " cloth which is not really so, and Government are being deprived of much revenue which is their due.

4. Meantime, however, and temporarily only I propose to treat cloth up to and including 14*s* warp and 8½*s* weft as "khadi", anything above that being treated as " domestics", "dosuti", etc., according to the nature of the cloth. Further consideration will be made of the method to be finally adopted in classifying cloth of counts higher than 10*s*.

5. The proposal to assess such cloth *ad valorem* would not be feasible in practice and I cannot agree to it.—I have, etc.,

J. P. BRANDER,
Collector of Bombay.

No. 978-25A of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th August* 1923

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, No. 1327-Ex., dated the 20th July 1923, on the subject of the definition of khadi for the purpose of assessment to excise duty.

2. In reply I am to refer to para 4 of your letter quoted above and to say that as a temporary arrangement my Committee are prepared to accept the definition of khadi which is contained therein, subject to the proviso that the questions at issue will be definitely cleared up when tariff values for 1924-25 are fixed.

3. My Committee also wish me to point out that no provision is made in your letter for striped khadi and suggest as a temporary measure that it should be assessed at one anna per pound more than ordinary khadi subject to the proviso mentioned in para 2.—I have, etc.

T. MALONEY,
Asstt. Secretary.

APPENDIX E-5.

ABATEMENT OF COTTON EXCISE DUTY.

B. No. 1177.

THE RAJA BAHADUR MOTILAL PITTY MILLS,
BOMBAY, *31st May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We beg to invite your attention to the following:—

Duty paid yarns.—1. During the years 1894 to 1896 all foreign yarns had to pay import duty at 5 per cent. when brought into India.

2. In 1896 excise duty was imposed on Indian cotton cloth and import duty on foreign yarns was removed, both the impost and the removal working synchronously.

This was due to the argument that imported yarns going to the manufacture of cloth cannot be taxed as the weaving of it into cloth was taxed for excise duty.

3. In 1922, 5 per cent. have again been imposed on all foreign yarns imported into India.

Should we not claim refund of the proportionate amount of duty paid on imported yarns from the assessment for excise duty on cloth manufactured out of imported yarns?

We shall feel obliged to know the result of your action in the matter.

The Cotton Duties Act 1922, *Section* 7, *page* 4, *Sub-section* 3 (*a*).—Should we not claim abatement of the amount of duties payable on the production of cloth, from the tariff value assessed by the Collector for the payment of excise duty purposes? Needless to explain that this may amount to a reduction of the payment of about Rs. 1-4-0 per every Rs. 1,000 in payment of excise duty.

To facilitate proper consideration of the definition given in the said Cotton Duties Act, we have to request you to refer to Bombay Customs and Tariff Guide, 1922, Section 15, Sub-section (*a*) particularly (1) and (2) thereof.

Under these sections and definitions, Customs do allow an abatement of the percentage of duty on the value of the cloth. If the interpretation of the sections in the Act as well as the Guide be the same, the undersigned has been advised to believe that the assessed tariff values also should be abated to the extent of the percentage of excise duty included in such tariff values when fixed.—Yours faithfully,

SARABHAI,
Manager.

No. 598-86 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 12*th June* 1923.

THE RAJA BAHADUR MOTILAL PITTY MILLS,
BOMBAY.

DEAR SIRS,

I am directed to refer to your letter B. No. 1177 of the 31st May 1923 which was considered by my Committee at a meeting held on the 11th instant.

In reply I am to say that with reference to your first question as to whether you should claim a refund of the proportionate amount of duty paid on imported yarn from the assessment for excise duty on cloth manufactured from it, my Committee consider that this is a matter for personal arrangement with the Collector, but would point out the difficulty of satisfying the Collector that the yarn used in a particular cloth was "imported yarn." Moreover, it is considered that one of the reasons for the levying of import duties on yarn was to encourage development of the textile industry of this country in the direction of stimulating production of fine yarns.

With reference to your second question, I am directed to refer you to Section 7, Sub-section 3, clause (*a*) of the Cotton Duties Act which reads as follows:—

> "(*a*) The wholesale cash price less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production, without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof."

From this you will understand that the tariff value of cloth does take into consideration the amount of excise duty paid and is usually below the actual value of the cloth. This being the case it is not thought that any abatement of excise duty will be possible.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX E-6.

COTTON EXCISE DUTY.

THE AHMEDABAD MILLOWNERS' ASSOCIATION,
AHMEDABAD, 18*th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

The cotton manufacturing industry of this country is, as you are aware, in a depressed state at present and it now requires to be carefully handled and economically managed for its development and fair prospects.

In the circumstances, my Committee feel it necessary to make a representation for the abolition of the cotton duty levied on indigenous cotton industry. It will be admitted that the imposition of this duty is detrimental to the development and progress of the industry of our country. The Fiscal Commission have also strongly recommended for the abolition of this duty and have stated that the existing cotton excise duty on Indian cloth mills be unreservedly condemned and that Government and the Legislature should start with a clean slate regulating their excise policy solely in the interests of India.

I shall, under the circumstances, be obliged if you would place this letter before your Committee and let me know whether your Association would like to make a representation in the matter, either jointly or separately, to the Government of India.

The Marwari Association, Calcutta, has already moved in this direction and it would be better if we also take action early in the matter.—Yours faithfully,

GOVERDHAN I. PATEL,
Joint Honorary Secretary.

No. 975-99 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 7th *August* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, AHMEDABAD.

DEAR SIR,

I am directed to acknowledge your letter, dated the 18th July 1923, notifying this Association that you intend making a representation to the Government of India for the abolition of the excise duty.

Your letter has received the very careful attention of my Committee and I am to say that they are unreservedly in sympathy with the object of the proposed representation.

It is considered that it would be advisable for a separate representation to be sent from each Association.

I am also to say that the representation made by this Association will probably state a case for a reduction in import duty on mill stores and machinery parts ; the bulk of which are now taxed at the very high rate of 15 per cent. *ad valorem.*

A copy of the representation to be sent by your Association would be greatly appreciated.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX E 7.

TARIFF SCHEDULES

FOR THE TWELVE MONTHS JANUARY TO DECEMBER 1924.

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in Section 30 of the Sea Customs Act, 1878 (VII-of 1878).

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry	Indian maund of 82 2/7 lbs. avoirdupois weight.	....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish	....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille, and sharkfins.	....	,,	15 ,,
		FRUITS AND VEGETABLES.			
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—			
		Almonds without shell	cwt.	65 0	15 per cent.
		,, kagazi Persian in the shell	,,	90 0	15 ,,
		,, in the shell, Persian ..	,,	14 0	15 ,,
		,, all other sorts	....	*Ad valorem*	15 ,,
		Cashew or cajee kernels	cwt.	22 0	15 ,,
		Cocoanuts, Straits and Dutch East Indies.	thousand	120 0	15 ,,
		,, Maldives	,,	39 0	15 ,,
		,, other	,,	55 0	15 ,,
		,, kernel (khopra)	cwt.	20 0	15 ,,
		Currants	,,	35 0	15 ,,
		Dates, dry, in bags	,,	8 0	15 ,,
		,, wet, ,, baskets and bundles.	,,	6 0	15 ,,
		,, ,, in pots, boxes, tins and crates.	,,	10 0	15 ,,
		Garlic	,,	7 8	15 ,,
		Pistachio nuts	,,	90 0	15 ,,
		Raisins, Munakka, Persian Gulf ..	,,	15 0	15 ,,
		,, other sorts	....	*Ad valorem*	15 ,,
		All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	....	,,	15 ,,
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR	....	*Ad valorem*	15 per cent.
6	47	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* No. 5).	....	,,	2½ ,,
		LIQUORS.			
7	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	....	Rs. a. 0 8
8	29	DENATURED SPIRIT	....	*Ad valorem*	7½ per cent.
9	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles.	....	Rs. a. 30 0 or 15 per cent. *ad valorem*, whichever is higher.
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. or 15 per cent. *ad valorem*, whichever is higher.
10	30	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	....	Rs. a. 36 0 or 15 per cent. *ad valorem* whichever is higher.

* The rate on the 1st January 1924 and until further notice is annas 15.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*			
		LIQUORS—*contd.*		Rs. a.	Rs. a.
11	32	All other sorts of SPIRIT	Imperial gallon or 6 quart bottles of the strength of London proof.	....	21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. or 15 per cent. *ad valorem*, whichever is higher.
12	33	WINES—			Rs. a.
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	....	9 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	,,	....	4 8
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit".			
		PROVISIONS AND OILMAN'S STORES.			
13	69	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding vinegar in casks (*see* No. 14)—			
		Butter	lb.	2 0	15 per cent.
		Cassava, tapioca or sago (whole) ..	cwt.	17 0	15 ,,
		,, ,, ,, (flour) ..	,,	13 0	15 ,,
		China preserves in syrup	box of six large or twelve small jars.	9 0	15 ,,
		,, ,, dry, candied ..	lb.	0 8	15 ,,
		China canned fruit	case of 4 doz.	16 0	15 ,,
		Cocum	cwt.	7 0	15 ,,
		Ghi	,,	60 0	15 ,,
		Vermicelli, flour, Chinese	,,	30 0	15 ,,
		,, peas ,, ...	,,	34 0	15 ,,
		,, rice ,, ...	,,	18 0	15 ,,
		Yeast, Chinese	,,	27 0	15 ,,
		All other sorts of provisions, oilman's stores and groceries.	....	*Ad valorem*	15 ,,
14	38	VINEGAR, in casks	....	,,	2 ,,
		SACCHARINE.			Rs. a.
15	34 A	SACCHARINE (except in tablets) ..	lb.	....	20 0
16	34 B	SACCHARINE TABLETS	....	*Ad valorem*	25 per cent. or Rs. 20 per pound of saccharine contents, whichever is higher.
		SPICES.			
17	70	SPICES, all sorts—			
		Betelnuts, raw, whole, split, or sliced, also red, whole, from Goa.	cwt.	15 0	15 per cent.
		Betelnuts, raw, whole, split, or sliced, also red, whole, from Straits	,,	14 0	15 ,,
		Betelnuts, boiled, split or sliced ..	,,	22 8	15 ,,
		,, whole, from Ceylon ...	,,	15 0	15 ,,
		,, raw, split (sun-dried) from Ceylon.	,,	30 0	15 ,,
		,, all other sorts	....	*Ad valorem*	15 ,,
		Chillies, dry	cwt.	25 0	15 ,,
		Cloves	,,	65 0	15 ,,
		,, exhausted	,,	16 0	15 ,,
		,, stems and heads	,,	9 0	15 ,,
		,, in seeds, narlavang ..	,,	20 0	15 ,,
		Ginger, dry	,,	35 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per.	Tariff Valuation.	Duty
		I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
		SPICES—*concld.*			
		SPICES, all sorts—*contd.*—			
		Mace	lb.	1 0	15 per cent.
		Nutmegs	,,	0 7	15 ,,
		,, in shell	,,	0 5	15 ,,
		Pepper, black	cwt.	27 0	15 ,,
		,, white	,,	56 0	15 ,,
		All other sorts of spices	....	*Ad valorem*	15 ,,
		SUGAR.			
18	124	CONFECTIONERY	....	*Ad valorem*	30 ,,
19	34	SUGAR, all sorts, including molasses but excluding confectionery (*see* No. 18)—			
		Sugar, crystallised and soft, not inferior to 8 Dutch standard—			
		From Java, 23 Dutch standard and above.	cwt.	17 12	25 per cent.
		,, ,, 16 to 22 Dutch standard.	,,	15 12	25 ,,
		,, ,, 15 Dutch standard and under.	,,	15 4	25 ,,
		,, Japan or Formosa	,,	19 12	25 ,,
		Refined in China including Hong Kong.	,,	19 12	25 ,,
		From Egypt	,,	18 12	25 ,,
		,, Mauritius	,,	16 4	25 ,,
		Cane, from other countries	,,	16 4	25 ,,
		Sugar, crystallised, beet	,,	17 12	25 ,,
		Molasses	,,	4 0	25 ,,
		Sugar Candy	,,	25 0	25 ,,
		Sugar, all other sorts	....	*Ad valorem*	25 ,,
		TEA.			
20	71	TEA—			
		Tea, black	lb.	0 12	15 per cent.
		,, green	,,	1 0	15 ,,
		OTHER FOOD AND DRINK.			
21	72	COFFEE	cwt.	36 0	15 per cent.
22	1	HOPS	....	....	Free.
23	35	SALT, excluding Salt exempted under No. 24.	Indian maund of 82 2/7lbs. avoirdupois weight.	....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
24	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	....	....	Free.
25	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	....	*Ad valorem*	15 per cent.
		TOBACCO.			
26	37	CIGARS AND CIGARETTES..	....	*Ad valorem*	75 per cent.
					Rs. a.
27	36	TOBACCO, unmanufactured	lb.	....	1 0
28	38	All other sorts of TOBACCO, manufactured	,,	....	2 4
		II.—Raw Materials and Produce and articles mainly unmanufactured.			
		COAL, COKE AND PATENT FUEL.			
29	39	COAL, COKE AND PATENT FUEL ..	ton.	....	0 8

* The rate of excise duty on the 1st January 1924 and until further notice is Rs. 2-8-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw Materials and Produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		GUMS, RESINS AND LAC.			
30	74	GUMS, RESINS AND LAC, all sorts—			
		Gambier, block	cwt.	27 0	15 per cent.
		,, cube	,,	27 0	15 ,,
		,, other sorts	....	*Ad valorem*	15 ,,
		Gum Ammoniac	cwt.	38 0	15 ,,
		,, Arabic	,,	25 0	15 ,,
		,, Benjamin, ras	,,	26 0	15 ,,
		,, ,, cowrie	,,	60 0	15 ,,
		,, Bysabol (coarse myrrh) ..	,,	45 0	15 ,,
		,, Olibanum or frankincense ..	,,	15 0	15 ,,
		,, Persian (false)	,,	12 0	15 ,,
		Myrrh	,,	45 0	15 ,,
		Rosin	,,	16 0	15 ,,
		All other sorts of gums, gum-resins, and articles made of gum or gum-resin.	....	*Ad valorem*	15 ,,
		HIDES AND SKINS, RAW.			
31	3	HIDES AND SKINS, raw or salted ..	....	....	Free.
		METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
32	58	IRON OR STEEL, old	cwt.	2 0	10 per cent.
33	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	....	....	Free.
		OILS.			Rs. a. p.
34	40	KEROSENE and MOTOR SPIRIT; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.*	Imperial gallon.	....	0 2 6
35	41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication—			
		Batching oil	ton	125 0	7½ per cent.
		Other sorts	....	*Ad valorem*	7½ ,,
36	41	MINERAL OIL which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose—			
		(*i*) imported in bulk	ton	65 0	7½ per cent.
		(*ii*) otherwise imported	....	*Ad valorem*	7½ ,,
37	75	All sorts of animal, essential, mineral, and vegetable non-essential OILS not otherwise specified (*see* Nos. 34, 35 and 36) :—			
		Cocoanut oil	cwt.	30 0	15 per cent.
		Linseed oil, raw and boiled ..	gallon	4 8	15 ,,
		All other sorts of oil	....	*Ad valorem*	15 ,,
		SEEDS.			
38	6	OIL-SEEDS, imported into British India by sea from the territories of any Prince or Chief in India.	....	....	Free.
39	76	SEEDS, all sorts, excluding oil-seeds specified in No. 38.	....	*Ad valorem*	15 per cent.

* Motor spirit is liable to an additional duty of six annas per gallon under Act II of 1917 as amended by Act III of 1919.

SCHEDULE II.—IMPORT TARIFF—*Contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw Materials and Produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		TALLOW, STEARINE AND WAX.			
40	77	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified (*see* No. 41).	....	*Ad valorem*	15 per cent.
41	77	VEGETABLE WAX	cwt.	60 0	15 ,,
		TEXTILE MATERIALS.			
42	7	COTTON, raw	....	....	Free.
43	78	TEXTILE MATERIALS, the following :—			
		Silk waste, and raw silk including cocoons :—			
		Bokhara	lb.	12 0	15 per cent.
		Floss	....	*Ad valorem*	15 ,,
		Raw Silk—Yellow Shanghai, including re-reeled.	lb.	8 0	15 ,,
		,, from Indo-China, and places in China other than Shanghai including re-reeled.	,,	9 0	15 ,,
		Mathow ..	,,	6 8	15 ,,
		Panjam	,,	6 0	15 ,,
		Persian	,,	9 0	15 ,,
		Siam	,,	8 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	5 0	15 ,,
		White Shanghai, other kinds, including re-reeled.	,,	9 0	15 ,,
		White, other kinds of China, including re-reeled.	,,	11 0	15 ,,
		Waste and Kachra ..	....	*Ad valorem*	15 ,,
		All other sorts, including cocoons	....	,,	15 ,,
		Coir fibre	cwt.	10 0	15 ,,
		Raw Hemp	,,	22 0	15 ,,
		Raw Flax, Jute and all other unmanufactured textile materials not otherwise specified.	....	*Ad valorem*	15 ,,
44	8	WOOL, raw, and WOOL-TOPS	....	....	Free.
		WOOD AND TIMBER.			
45	49	FIREWOOD	....	*Ad valorem*	2½ per cent.
46	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	....	,,	15 ,,
		MISCELLANEOUS.			
47	80	CANES AND RATTANS	....	*Ad valorem*	15 per cent.
48	81	COWRIES AND SHELLS—			
		Cowries, bazar, common	cwt.	7 8	15 per cent.
		,, yellow, superior quality ..	,,	8 8	15 ,,
		,, Maldive	,,	12 0	15 ,,
		,, Sankhli	,,	140 0	15 ,,
		Mother-of-pearl, nacre	,,	18 0	15 ,,
		Nakhla	,,	130 0	15 ,,
		Tortoise-shell	lb.	7 0	15 ,,
		,, nakh	,,	2 4	15 ,,
		All other sorts, including articles made of shell, not otherwise described.	....	*Ad valorem*	15 ,,
49	82	IVORY, unmanufactured—			
		Elephants' grinders	cwt.	300 0	15 per cent.
		,, tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	,,	875 0	15 ,,
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	,,	750 0	15 ,,
		Elephants' tusks, each less than 10 lb. (other than hollows, centres, and points).	,,	475 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw Materials and Produce and articles mainly unmanufactured—*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
		IVORY, unmanufactured—*concld.*			
		Sea-cow or moye teeth, each not less than 4 lb.	cwt.	200 0	15 per cent.
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	165 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	100 0	15 ,,
		All other sorts unmanufactured not otherwise specified.	....	*Ad valorem*	15 ,,
50	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.	....	....	Free.
51	83	PRECIOUS STONES, unset and imported cut.	....	*Ad valorem*	15 per cent.
52	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	....	....	Free.
53	10	PULP OF WOOD, RAGS and other paper-making materials.	....	....	Free.
54	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified. *	....	*Ad valorem*	15 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
55	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 56) and gold and silver thread (Nos. 96 and 97) and articles made of silk (No. 107).	....	*Ad valorem*	15 per cent.
56	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	....	....	Free.
		ARMS, AMMUNITION AND MILITARY STORES.			
57	42	Subject to the exemptions specified in No. 60, ARMS, AMMUNITION AND MILITARY STORES, that is to say,—			Rs. a.
		(1) Firearms other than pistols, including gas and air guns and rifles.	each	....	15 0
		(2) Barrels for the same, whether single or double.	,,	....	15 0
		(3) Pistols, including automatic pistols and revolvers.	,,	....	15 0
		(4) Barrels for the same, whether single or double.	,,	....	15 0
		(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	,,	....	5 0
		(6) Gun stocks and breech blocks	,,	....	3 0
		(7) Revolver-cylinders, for each cartridge they will carry.	,,	....	2 0
		(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	,,	....	1 0
		(9) Machines for making, loading or closing cartridges for rifled arms.	....	*Ad valorem*	30 per cent.
		(10) Machines for capping cartridges for rifled arms.	....	,,	30 ,,

or 30 per cent. *ad valorem*, whichever is higher.

* Under Government of India Notifications Nos. 4317, dated the 2nd July 1921, and 385, dated the 9th June 1923, unmanufactured Mica and Raw Rubber are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
58	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	....	*Ad valorem*	30 per cent.
59	126	Subject to the exemptions specified in No. 60 all ARTICLES, other than those specified in entry No. 57, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware, under No. 75), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	....	,,	30 ,,
60	12	The following ARMS, AMMUNITION AND MILITARY STORES :—	....	....	Free.
		(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 57 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm ;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform ;			
		(*c*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment ;			
		(*d*) Swords for presentation as army or volunteer prizes ;			
		(*e*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service ;			
		(*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
61	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	....	*Ad valorem*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		CHEMICALS, DRUGS AND MEDICINES.		Rs. a.	
62	13	ANTI-PLAGUE SERUM	....	....	Free.
63	50	COPPERAS, green—			
		(1) imported in bulk	cwt.	5 0	2½ per cent.
		(2) imported otherwise	....	*Ad valorem.*	2½ ,,
					Rs. a.
64	43	OPIUM and its alkaloids, and their derivatives ..	seer of 80 tolas.	....	24 0 or 15 per cent. *ad valorem*, whichever is higher.
65	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine.	....	....	Free.
66	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
		Alkali, Indian (sajji-khar)	cwt.	3 8	15 per cent.
		Alum (lump)	,,	10 0	15 ,,
		Ammonium chloride—			
		Muriate of ammonia, crystalline	,,	32 0	15 ,,
		Salammoniac, sublimed ..	,,	35 0	15 ,,
		Other sorts, including compressed.	,,	38 0	15 ,,
		Arsenic (China mansil)	,,	85 0	15 ,,
		,, other sorts	....	*Ad valorem*	15 ,,
		Bleaching powder	cwt.	12 8	15 ,,
		Carbide of calcium	,,	22 0	15 ,,
		Carbonate of ammonia	,,	40 0	15 ,,
		Peppermint crystals	lb.	23 0	15 ,,
		Silicate of soda (in liquid form) ..	cwt.	11 8	15 ,,
		Soda ash including calcined natural soda and manufactured sesquicarbonates.	,,	7 0	15 ,,
		Soda bicarbonate	,,	10 8	15 ,,
		Soda, caustic, solid	,,	7 8	15 ,,
		,, ,, flake	,,	23 0	15 ,,
		,, ,, powdered	,,	22 0	15 ,,
		Soda crystals (in bulk)	,,	8 0	15 ,,
		Sulphate of copper	,,	24 0	15 ,,
		Sulphur (brimstone), flowers ..	,,	6 0	15 ,,
		,, ,, roll	,,	7 0	15 ,,
		,, ,, rough ..	,,	5 0	15 ,,
		Trona or natural soda, uncalcined ..	,,	3 8	15 ,,
		All other sorts of chemical products and preparations not otherwise specified.*	....	*Ad valorem*	15 ,,
		Aloe-wood	....	,,	15 ,,
		Asafœtida (hing)	cwt.	100 0	15 ,,
		,, coarse (hingra)	,,	38 0	15 ,,
		Atary, Persian	....	*Ad valorem*	15 ,,
		Banslochan (bamboo camphor) ..	lb.	0 8	15 ,,
		Calumba root	cwt.	10 0	15 ,,
		Camphor, refined, other than powder	lb.	2 12	15 ,,
		Camphor powder, from Japan ..	,,	2 12	15 ,,
		,, ,, China including Hongkong..	,,	2 4	15 ,,
		Cassia lignea	cwt.	22 0	15 ,,
		China root (chobchini) rough ..	,,	20 0	15 ,,
		,, ,, ,, scraped ..	,,	30 0	15 ,,
		Cubebs	,,	150 0	15 ,,
		Galangal, China	,,	12 8	15 ,,
		Salep	,,	250 0	15 ,,
		Storax, liquid (rose mellos or salaras)	,,	50 0	15 ,,
		All other sorts of drugs, medicines, and narcotics.	....	*Ad valorem*	15 ,,
		CONVEYANCES.			
67	87	CONVEYANCES, including tramcars, motor-omnibuses, motor-lorries, motor vans, passenger lifts, carriages, carts, jinrikshas, bath-chairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* No. 68).	..	,,	15 ,,

* Under Government of India Notifications Nos. 1796, dated 1st April 1922, and 1380, dated 10th November 1923, Urea and Carbo Limo are exempt from the payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES—*concld.*			
68	127	MOTOR-CARS, motor-cycles, motorscooters, and articles adapted for use as parts and accessories thereof provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor-vehicles included in this item or in No. 67 shall be dutiable at the rate of duty specified for such articles.	....	*Ad valorem*	30 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
69	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed-crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also agricultural tractors; also component parts of these implements or tractors, provided that they can be readily fitted into their proper places in the implements or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	....	....	Free.
70	129	ARTICLES PLATED WITH GOLD AND SILVER. ..	....	*Ad valorem*	30 per cent.
71	128	CLOCKS AND WATCHES, and parts thereof ..	....	,,	30 ,,
72	89	CUTLERY, excluding plated cutlery (*see* No. 70)	....	,,	15 ,,
73	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes	....	....	Free.
74	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.	....	*Ad valorem*	15 per cent.
75	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	....	,,	15 ,,
76	17	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	....	....	Free.
77	130	MUSICAL INSTRUMENTS and parts thereof ..	....	*Ad valorem*	30 per cent.
78	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	....	,,	10 ,,
79	18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	....	..	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
80	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.*	....	*Ad valorem*	15 per cent.
		DYES AND COLOURS.			
81	92	DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters, materials, all sorts—			
		Alizarine dye, dry, not exceeding 40 per cent.	lb.	1 12	15 per cent.
		,, ,, ,, over 40 per cent. but not exceeding 50 per cent.	,,	2 0	15 ,,
		,, ,, ,, over 50 per cent. but not exceeding 60 per cent.	,,	2 4	15 ,,
		,, ,, ,, over 60 per cent. but not exceeding 70 per cent.	,,	2 8	15 ,,
		,, ,, ,, over 70 per cent. but not exceeding 80 per cent.	,,	2 12	15 ,,
		,, ,, ,, over 80 per cent. ..	,,	3 4	15 ,,
		,, ,, moist, not exceeding 10 per cent.	,,	0 8	15 ,,
		,, ,, ,, over 10 per cent. and not exceeding 16 per cent.	,,	0 10	15 ,,
		,, ,, ,, over 16 per cent. and not exceeding 20 per cent.	,,	0 12	15 ,,
		,, ,, ,, exceeding 20 per cent.	,,	1 4	15 ,,
		Aniline dye, moist	,,	2 4	15 ,,
		,, dyes, black, of sulphur series ..	,,	0 12	15 ,,
		,, ,, congo red	,,	1 4	15 ,,
		All other aniline dyes, dry	,,	2 8	15 ,,
		Aniline salts	....	*Ad valorem*	15 ,,
		Avar bark	cwt.	4 8	15 ,,
		Cochineal	lb.	0 14	15 ,,
		Gallnuts (myrabolams)	....	*Ad valorem*	15 ,,
		,, Persian	cwt.	35 0	15 ,,
		Gamboge	lb.	2 8	15 ,,
		All other sorts of dyeing and tanning materials.	....	*Ad valorem*	15 ,,
		Lead, red, dry..	cwt.	27 0	15 ,,
		,, white, dry	,,	35 0	15 ,,
		Turpentine	Imperial gallon.	6 8	15 ,,
		Vermilion, Canton	box of 90 bundles.	200 0	15 ,,
		Zinc, white, dry	cwt.	45 0	15 ,,
		All other sorts of paints, colours, pigment ores and painters' materials not otherwise specified, including glue and putty.	....	*Ad valorem*	15 ,,
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
82	93	FURNITURE, CABINETWARE, and all other manufactures of wood not otherwise specified.	....	*Ad valorem*	15 ,,
		GLASSWARE AND EARTHENWARE.			
83	94	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain; all sorts, except glass bangles, beads and false pearls and aerated water bottles (Codd's pattern) (*see* Nos. 84 and 85).	....	*Ad valorem*	15 ,,
84	94	Aerated water bottles (Codd's pattern)—			
		8 ozs. and under..	gross.	45 0	15 ,,
		Over 8 ozs.	,,	55 0	15 ,,

* Under Government of India Notification No. 245, dated the 19th May 1923, apparatus for wireless telegraphs imported in accordance with the terms of the Notification of the Government of India in the Commerce Department No. 6081, dated the 22nd October 1921, is liable to duty at 2½ per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		GLASSWARE AND EARTHENWARE—*concld.*		Rs. a. p.	
85	131	GLASS BEADS AND FALSE PEARLS	....	*Ad valorem*	30 per cent.
		GLASS BANGLES—			
		China—			
		Nimuchi and Pasalal	100 pairs.	2 0 0	30 ,,
		Bracelet Jadi and fancy all kinds	,,	4 0 0	30 ,,
		Rajawarakh, all kinds	,,	9 0 0	30 ,,
		Japan—			
		Reshmi, plain and fancy, all colours, including Vakmel.	dozen pairs.	0 2 0	30 ,,
		Sonerikada (golbala)	,,	0 4 6	30 ,,
		European—			
		Common, including plain-colour, painted, and flowered—			
		Garnet and ruby	,,	0 14 0	30 ,,
		All colours, excepting garnet and ruby, but including pasabadrang.	,,	0 5 0	30 ,,
		Gilt and fancy, all sizes, including Kerihira, Chandtera, Salmadar, "K" Flower, Momachi, and including pressed and painted.	,,	1 9 0	30 ,,
		Pasaful and machine polished, thin, including patliflower and fancy round rings.	,,	1 0 0	30 ,,
		Common mirror bangles including Chasma and Ranidarbar.	,,	0 14 0	30 ,,
		Pasalal	,,	0 10 0	30 ,,
		All other kinds	....	*Ad valorem*	30 ,,
		HIDES, SKINS AND LEATHER.			
86	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	....	*Ad valorem*	15 ,,
		MACHINERY.			
87	51	MACHINERY, namely, such of the following articles as are not Specified in any of the following numbers, namely, Nos. 67, 68, 69, 73, 74, 89, 108, 114, 127, 132, and 134—	....	*Ad valorem*	2½ ,,
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire-engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation	Duty.
				Rs. As.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*concld.*			
		(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
88	51A	COMPONENT PARTS OF MACHINERY, as defined in No. 87, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	....	*Ad valorem*	2½ per cent.
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
89	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (*see* Nos. 69, 73, and 79) and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one brake horse-power.	....	,, ,,	15 ,,
		METALS, IRON AND STEEL.			
90	60	IRON—			
		ANGLE—			
		Angle and T, not fabricated—			
		Crown and superior qualities	ton.	200 0	10 ,,
		Other kinds	,,	160 0	10 ,,
		,, ,, if galvanised, tinned, or lead coated.	,,	200 0	10 ,,
		Angle and T, fabricated	....	*Ad valorem*	10 ,,
		BAR, ROD AND CHANNEL, including channel for carriages—			
		Bar, qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0	10 ,,
		,, Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness ..	,,	160 0	10 ,,
		½ inch and under in diameter or thickness.	,,	190 0	10 ,,
		,, common	,,	140 0	10 ,,
		,, ,, if galvanised, tinned, or lead coated.	,,	18 0	10 ,,
		Channel, including channel for carriages ..	,,	170 0	10 ,,
		All other sorts	....	*Ad valorem*	10 ,,
		PIG	ton.	90 0	10 ,,
		RICE BOWLS	cwt.	25 0	10 ,,

SCHEDULE II.—IMPORT TARIFF.—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
91	61	IRON OR STEEL—			
		ANCHORS AND CABLES	....	*Ad valorem*	10 per cent.
		BEAMS, joists, pillars, girders and other structural shapes, whether fabricated or not, screw-piles, bridge work and other descriptions of iron or steel, not ordinarily used for other than building purposes; including ridging, guttering, flashing and continuous roofing; also including expanded metal and other descriptions of iron or steel designed for use in the reinforcing of concrete; but not including builders' hardware, that is to say, grates, stoves, ventilators, door and window fittings and the like; (*see* No. 75).	....	,,	10 ,,
		BOLTS and nuts, including hook bolts and nuts for roofing.	....	,,	10 ,,
		HOOPS AND STRIPS—			
		Hoops, Crown and superior qualities	ton	250 0	10 ,,
		,, other kinds	,,	200 0	10 ,,
		,, ,, ,, if galvanised, tinned, planished, lead coated or aluminium coated.	,,	250 0	10 ,,
		Strips, Crown and superior qualities	,,	250 0	10 ,,
		,, other kinds	,,	200 0	10 ,,
		,, ,, ,, if galvanised, tinned, planished, lead coated, or aluminium coated.	,,	250 0	10 ,,
		NAILS, RIVETS AND WASHERS, all sorts—			
		Nails, wire or French	cwt.	14 0	10 ,,
		,, rose, deck, and flat-headed	,,	20 0	10 ,,
		,, other kinds, including galvanised, tinned or lead coated and panel pins and tacks.	,,	33 0	10 ,,
		Rivets, black	,,	14 0	10 ,,
		,, other sorts	,,	24 0	10 ,,
		Washers, galvanised, nickel-plated, tinned or lead coated and dome-shaped, spring or locking washers.	....	*Ad valorem*	10 ,,
		,, other sorts	cwt.	19 0	10 ,,
		PIPES AND TUBES, and fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like.	....	*Ad valorem*	10 ,,
		RAILS, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches, and crossings, other than those described in No. 101, also lever-boxes, clips, and tie-bars.	....	,,	10 ,,
		SHEETS AND PLATES, not fabricated, all sorts, including discs, and circles—			
		Plates, boiler, firebox and special qualities above $\frac{1}{8}$ inch in thickness.	ton	300 0	10 ,,
		Sheets $\frac{1}{8}$ inch and under in thickness, annealed, which have been either cold-rolled, smoothed (including planished), pickled, or cleaned by acid or other material or process.	,,	200 0	10 ,,
		Sheets, corrugated, galvanised or black, up to and including 26 Gauge.	,,	300 0	10 ,,
		,, ,, galvanised or black, above 26 Gauge.	,,	400 0	10 ,,
		Sheet and plate cuttings	,,	140 0	10 ,,
		Tin plates	,,	400 0	10 ,,
		,, cuttings	....	*Ad valorem*	10 ,,
		Sheets, other kinds, black, up to and including $\frac{1}{8}$ inch in thickness.	ton.	175 0	10 ,,
		Plates, ship, tank, bridge and common, above $\frac{1}{8}$ inch in thickness.	,,	150 0	10 ,,
		Sheets, other kinds, if galvanised, tinned, lead coated, or aluminium coated, up to and including 26 Gauge, also chequered and galvanised plates.	,,	320 0	10 ,,
		Sheets, other kinds, if galvanised, tinned, lead coated, or aluminium coated, above 26 Gauge, including tin taggers.	,,	425 0	10 ,,
		Other sorts	....	*Ad valorem*	10 ,,
		SHEETS and PLATES, fabricated, all sorts, including discs and circles.	....	,,	10 ,,
		WIRE, including fencing wire, piano-wire, and wire-rope, but excluding wire netting which is dutiable under No. 93.	....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. A.	
		METALS, IRON AND STEEL—*concld.*			
92	62	STEEL—			
		ANGLE—			
		Angle and T, not fabricated, if galvanised, tinned, or lead coated.	ton	200 0	10 per cent.
		All other sorts	,,	150 0	10 ,,
		Angle and T, fabricated	....	*Ad valorem*	10 ,,
		BAR, ROD AND CHANNEL, including channel for carriages—			
		Bar, Swedish and similar qualities	ton	220 0	10 ,,
		,, common merchant nail-rod, round rod, and square, ½ inch in diameter or thickness and under.	,,	150 0	10 ,,
		,, common merchant, other sizes and sections.	,,	135 0	10 ,,
		,, galvanised, tinned, planished, polished or lead coated.	,,	180 0	10 ,,
		,, crucible, cast steel (tool steel) including— (*a*) High speed. (*b*) Carbon steel.	....	*Ad valorem*	10 ,,
		,, high tensile steel	....	,,	10 ,,
		Channel, including channel for carriages.	ton	170 0	10 ,,
		All other sorts, including faggot steel. ..	....	*Ad valorem*	10 ,,
		CAST, including spring, blistered and tub steel.	....	,,	10 ,,
		INGOTS, BLOOMS, BILLETS AND SLABS	....	,,	10 ,,
93	97	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified—			
		Iron or steel cans or drums, when imported containing kerosene and motor spirit which is separately assessed to duty under No. 34, namely :—			
		Cans, tinned, of four gallons capacity ..	can	0 5	15 ,,
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps	can or drum	1 8	15 ,,
		(*b*) ordinary	,,	0 6	15 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps	drum	2 3	15 ,,
		(*b*) ordinary	,,	1 8	15 ,,
		Iron or steel cans or drums, other sorts ..	....	*Ad valorem*	15 ,,
		Iron or steel, all other sorts, including wire-netting.	....	,,	15 ,,
		METALS, OTHER THAN IRON AND STEEL.			
94	19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.	....	....	Free.
95	20	GOLD AND SILVER BULLION and COIN	....	....	Free.
96	132	GOLD PLATE, GOLD THREAD and WIRE, and GOLD MANUFACTURES, all sorts.	....	*Ad valorem*	30 per cent.
97	133	SILVER PLATE, SILVER THREAD and WIRE, and SILVER MANUFACTURES, all sorts.	....	,,	30 ,,
98	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
		Aluminium circles	lb.	0 15	15 ,,
		,, sheets	,,	0 14	15 ,,
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates.	cwt.	60 0	15 ,,
		,, patent or yellow metal (including gun metal) ingots.	,,	35 0	15 ,,
		,, patent or yellow metal, old	,,	30 0	15 ,,
		,, sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per square foot.	....	*Ad valorem*	15 ,,
		,, wire	....	,,	15 ,,
		,, all other sorts	....	,,	15 ,,
		Copper, bolt and bar, rolled	....	,,	15 ,,
		,, braziers, sheets, plates and sheathing..	cwt.	65 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, OTHER THAN IRON AND STEEL —*concld.*			
		Copper sheets, planished	....	*Ad valorem*	15 per cent.
		,, nails and composition nails	....	,,	15 ,,
		,, old	cwt.	36 0	15 ,,
		,, pigs, tiles, ingots, cakes, bricks and slabs.	,,	55 0	15 ,,
		,, China, white, copperware	lb.	3 0	15 ,,
		,, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	2 4	15 ,,
		,, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	2 12	15 ,,
		,, wire, including phosphor-bronze	....	*Ad valorem*	15 ,,
		,, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	....	,,	15 ,,
		German silver	....	,,	15 ,,
		Lead, pig	cwt.	20 0	15 ,,
		Lead, all sorts (except pig)	....	*Ad valorem*	15 ,,
		Quicksilver	lb.	2 4	15 ,,
		Tin, block	cwt.	150 0	15 ,,
		,, foil, and other sorts	....	*Ad valorem*	15 ,,
		Zinc or spelter, tiles, slabs or plates, hard or soft.	cwt.	25 0	15 ,,
		,, ,, all other sorts, including boiler tiles and sheets.	....	*Ad valorem*	15 ,,
		All other sorts of metals, and manufactures thereof.	....	,,	15 ,,
		PAPER, PASTEBOARD AND STATIONERY.			
99	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscripts books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing except old newspapers in bales and bags, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 100) and also excluding the description given below :—		*Ad valorem*	15 per cent.
				Rs. a. p.	
		Old newspapers in bales and bags	cwt.	8 0 0	15 ,,
		News printing paper, glazed and un glazed—			
		White or grey	lb.	0 2 3	15 ,,
		Coloured	,,	0 2 6	15 ,,
		Printing paper, white or coloured—			
		Real Art	,,	0 6 6	15 ,,
		Imitation Art, machine finish, super calendered, ivory finish, antique, stereo, litho, poster, cartridge (other than drawing or photographic cartridge), and cover paper.	,,	0 4 3	15 ,,
		Other sorts	....	*Ad valorem*	15 ,,
		Packing and wrapping paper—			
		Nature brown, and machine-glazed pressings and machine-glazed wrappings.	lb.	0 2 3	15 ,,
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 2 9	15 ,,
		Kraft and imitation kraft	,,	0 3 3	15 ,,
		Other sorts including tissues	....	*Ad valorem*	15 ,,
		Writing paper—			
		Bond or Bank, glazed and unglazed	lb.	0 6 6	15 ,,
		Creamlaid, other than mechanical	,,	0 4 6	15 ,,
		Mechanical creamlaid	,,	0 4 0	15 ,,
		Other sorts	....	*Ad valorem*	15 ,,
		Straw boards	cwt.	8 8 0	15 ,,
100	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	....	....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or Mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING-STOCK.			
101	63	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, break gear, couplings and springs, signals, turntables, weigh-bridges, carriages, wagons, traversers, trollies, trucks, and component parts thereof ; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing. Provided that for the purpose of this entry "railway" means a line of railway subject to the provision of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein : Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 87 or No. 88.	....	*Ad valorem*	10 per cent.
102	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in No. 101, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose : Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	....	*Ad valorem*	10 per cent.
		YARNS AND TEXTILE FABRICS.			
103	45	COTTON PIECE-GOODS	....	*Ad valorem*	11 per cent.
104	44	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.	....	,,	5 ,,
105	22	SECOND-HAND OR USED GUNNY BAGS made of jute	....	....	Free.
106	100	YARNS AND TEXTILE FABRICS, that is to say.—			
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	....	*Ad valorem*	15 per cent.
		Flax, twist and yarn, and manufactures of flax.	....	,,	15 ,,
		Haberdashery and millinery, excluding articles made of silk.	....	,,	15 ,,
		Hemp manufactures	....	,,	15 ,,
		Hosiery, excluding articles made of silk.	....	,,	15 ,,
		Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (*see* No., 105).*	....	,,	15 ,,
		Silk yarn, noils and warps, and silk thread.	....	,,	15 ,,
		Woollen yarns knitting wool, and other manufactures of wool, including felt.	....	,,	15 ,,
		All other sorts of yarns and textile fabrics, not otherwise specified.	....	,,	15 ,,
107	134	SILK PIECE-GOODS, and other manufactures of silk—			
		Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hongkong)—			
		Japan—			
		Paj, Thama, Junken and Nankin, all kinds, including striped, printed, embossed and pineapples.	lb.	28 0	30 ,,
		Satins and Kohaku, all kinds, including striped, printed, woven and embossed.	,,	33 0	30 ,,
		Twill, all kinds	,,	28 0	30 ,,

* Under Government of India Notification No. 281, dated the 26th May 1923, used gunny cloth made of jute is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		Jarina (gold embroidered)	lb.	37 0	30 per cent.
		Fugi and Boseki, all kinds	,,	21 0	30 ,,
		Fancies, printed and woven, including Georgettes, Kobe-crepes, crepe-de-chine (Chirmin), ninons and gauzes.	,,	42 0	30 ,,
		Embroideries, excluding Burmese scarves ..	,,	52 0	30 ,,
		Shawls, dhuties, scarves excluding Burmese mufflers, handkerchiefs and hosiery.	,,	48 0	30 ,,
		Duppettas and China silk patkas	,,	23 0	30 ,,
		Burmese scarves—	,,	40 0	30 ,,
		(*a*) Paj (*b*) Other kinds	,,	50 0	30 ,,
		Cotton and silk mixed satins, embroidered ..	,,	16 0	30 ,,
		Cotton and silk mixed satins, other kinds ..	,,	8 0	30 ,,
		Cotton and silk mixed hosiery	,,	28 0	30 ,,
		Cotton and silk mixed Fugi and Boseki, all kinds.	,,	12 0	30 ,,
		Silk Fents	,,	14 0	30 ,,
		China (including Hongkong but excluding Cantons)—			
		Honans, all kinds, and patkas	,,	9 0	30 ,,
		Shantungs, all kinds, and patkas	,,	5 8	30 ,,
		Corded, all kinds, except Woochow	,,	7 0	30 ,,
		White cord (Woochow), all kinds	,,	15 0	30 ,,
		Crepe, gauze, and paj, all kinds	,,	23 0	30 ,,
		Satins, and fancies, all kinds	,,	31 0	30 ,,
		Cantons, all kinds	....	*Ad valorem*	30 ,,
		Silk piece-goods, apparel and other manufactures of silk not otherwise specified.	....	,,	30 ,,
		MISCELLANEOUS.			
108	53	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engines parts.	....	*Ad valorem*	2½ per cent.
109	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	....	....	Free.
110	101	ART, works of, excluding those specified in No. 109.	....	*Ad valorem*	15 per cent.
111	120	BANGLES—			
		Celluloid, plain, flat, without border	dozen pairs.	2 4	15 ,,
		,, (rubber) rings	,,	0 8	15 ,,
		,, other sorts	....	*Ad valorem*	15 ,,
112	24	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.	....	....	Free.
113	102	BRUSHES AND BROOMS	....	*Ad valorem*	15 per cent.
114	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement other than Portland cement, chalk and lime, clay other than China clay (*see* No. 116), pipes of earthenware, tiles, firebricks not being component parts of any article included in No. 87 or No. 101, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	....	,,	15 ,,
		Portland cement	cwt.	3 0	15 ,,
115	104	CANDLES	....	*Ad valorem*	15 ,,
116	123	CHINA CLAY	ton.	85 0	15 ,,
117	105	CINEMATOGRAPH FILMS—			
		Exposed standard positive films, new or used	foot	0 4	15 ,,
		Other films	....	*Ad valorem*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
118	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.	....	*Ad valorem*	15 per cent.
119	135	FIREWORKS*	....	,,	30 ,,
120	107	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.	....	,,	15 ,,
121	136	IVORY, manufactured	....	,,	30 ,,
122	137	JEWELLERY AND JEWELS	....	,,	30 ,,
123	46	MATCHES :—			Rs. a.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	....	1 8
		(2) In boxes containing on the average more than 100 matches.	for every 25 matches or fraction thereof in each box, per gross of boxes.		0 6
124	108	MATS AND MATTING	....	*Ad valorem*	15 per cent.
125	109	OILCAKES	....	,,	15 ,,
126	110	OILCLOTH AND FLOOR CLOTH	....	,,	15 ,,
127	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 87, 88 and 101.	....	,,	15 ,,
128	112	PERFUMERY, not otherwise specified—			
		Gowla, husked and unhusked	cwt.	50 0	15 ,,
		Kapurkachri (zedoary)	,,	25 0	15 ,,
		Patch leaves (patchouli)	,,	30 0	15 ,,
		Rose flowers, dried	,,	16 0	15 ,,
		Rose water	Imperial gallon.	5 0	15 ,,
		All other sorts	....	*Ad valorem*	15 ,,
129	113	PITCH, TAR AND DAMMER—			
		Coal pitch	cwt.	7 0	15 ,,
		Coal tar	....	*Ad valorem*	15 ,,
		Stockholm tar	cwt.	20 0	15 ,,
		Dammer Batu	,,	8 0	15 ,,
		Other sorts	....	*Ad valorem*	15 ,,
130	139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, and motor scooters.	....	,,	30 ,,
131	114	POLISHES AND COMPOSITIONS	....	,,	15 ,,
132	54	PRINTING AND LITHOGRAPHING MATERIALS namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines but excluding paper (*see* No. 99).	....	,,	2½ ,,
133	138	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture post cards.	....	,,	30 ,,

* Under the Government of India Notification No. 4467, dated 2nd September 1922, such fireworks as are specially prepared as danger or distress lights for the use of ships are liable to duty at 15 per cent. *d valorem*.

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
134	55	RACKS for the withering of tea leaf ..	....	*Ad valorem*	2½ per cent.
135	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* No. 130).	....	,,	15 ,,
136	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections : Provided that articles of machinery as defined in No. 87 or No. 88 shall, when separately imported, not be deemed to be included hereunder.	....	,,	10 ,,
137	140	SMOKERS' REQUISITES, excluding tobacco (Nos. 26 to 28) and matches (No. 123).	....	,,	30 ,,
138	116	SOAP	....	,,	15 ,,
139	117	STARCH AND FARINA	....	,,	15 ,,
140	118	STONE AND MARBLE, and articles made of stone and marble.	....	,,	15 ,,
141	119	TOILET REQUISITES, not otherwise specified.	....	,,	15 ,,
142	141	TOYS, games, playing cards and requisites for games and sports, excluding bird-shot.	....	,,	30 ,,
		Bird-shot	cwt.	35 0	30 ,,
143	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified	....	*Ad valorem*	15 ,,
		IV.—Miscellaneous and unclassified.			
144	25	ANIMALS, living, all sorts	....	....	Free.
145	121	CORAL	....	*Ad valorem*	15 per cent.
146	57	FODDER, BRAN AND POLLARDS	....	,,	2½ ,,
147	26	SPECIMENS illustrative of natural science, and medals and antique coins.	....	....	Free.
148	122	UMBRELLAS, including parasols and sunshades, and fittings therefor.	....	*Ad valorem*	15 ,,
149	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	....	,,	15 ,,

SCHEDULE III.—EXPORT TARIFF.

No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
			Rs. a. p.	Rs. a.
	JUTE OTHER THAN BIMLIPATAM JUTE.			
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	....	1 4
	(2) All other descriptions	,, ,, 400 ,,	....	4 8
2	JUTE MANUFACTURES when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.*	,, 2,240 ,,	....	32 0
	RICE.			
3	RICE, husked or unhusked, including rice flour but excluding rice bran and rice dust, which are free.	Indian maund 82 3/7 lbs. avoirdupois weight.	....	0 3
	TEA.			
4	TEA	100 lbs.	....	1 8
5	RAW HIDES AND SKINS IF EXPORTED FROM BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins) ..	lb.	0 5 0	5 per cent.
	(*b*) Buffaloes (including calf skins) ..	,,	0 3 0	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins) ..	,,	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins) ..	,,	0 2 0	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins) ..	,,	0 3 0	5 ,,
	(*b*) Buffaloes (including calf skins) ..	,,	0 1 6	5 ,,
	(4) GOAT AND KID SKINS	Piece.	1 6 0	5 ,,
	(5) SHEEP SKINS	,,	0 10 0	5 ,,
6	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins) — Framed	lb.	0 9 0	5 per cent.
	(*a*) Cows (including calf skins) — Unframed	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins) — Framed	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins) — Unframed	,,	0 3 0	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins) ..	,,	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins) ..	,,	0 2 6	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins) ..	,,	0 3 0	5 ,,
	(*b*) Buffaloes (including calf skins) ..	,,	0 2 0	5 ,,
	(4) GOAT AND KID SKINS	Piece	1 8 0	5 ,,
	(5) SHEEP SKINS	,,	0 10 0	5 ,,

* Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

APPENDIX E-8.

IMPORT DUTY ON COMPONENT PARTS OF MACHINERY.

D.O. No. 1419.

DEPARTMENT OF COMMERCE,
DELHI, *the 6th March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Report of the Machinery Committee.

DEAR SIR,

I enclose, for the information of your Committee, three copies of the report of the Machinery Committee and one copy of the Finance Bill which was introduced in the Legislative Assembly on the 1st instant.—Yours faithfully,

E. C. ANSORGE,
Deputy Secretary to Government.

A BILL

To fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the duty leviable on certain articles under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the duty leviable on certain articles under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows :— VIII of 1894. VI of 1898.

Short title, extent and duration.

1. (1) This Act may be called the Indian Finance Act, 1923.

(2) It extends to the whole of British India, including the Sonthal Parganas and British Baluchistan.

(3) Sections 2, 4 and 6 shall remain in force only up to the 31st day of March, 1924.

Fixation of salt duty.

2. (1) The provisions of Section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into any part of British India other than Burma and Aden, be construed as if they imposed such duty at the rate of two rupees and eight annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section. XII of 1882.

(2) Section 2 of the Indian Finance Act, 1922, is hereby repealed. XII of 922.

Amendment of Act VIII of 1894.

3. (1) In Schedule II to the Indian Tariff Act, 1894, the amendments specified in the First Schedule to this Act shall be made. VIII of 1894

(2) In Schedule III to the same Act, in item No. 3, for the entry in the fourth column the entry "5 per cent." shall be substituted.

Postal rates.

4. With effect from the first day of April, 1923, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898.

Amendment of Act of 1923.

5. In Sub-section (7) of Section 19 of the Indian Paper Currency Act, 1923, for the figures "1923" the figures "1924" shall be substituted.

Income-tax and super-tax.

6. (1) Income-tax for the year beginning on the first day of April, 1923, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the first day of April, 1923, shall, for the purposes of Section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922.

(3) For the purposes of the Third Schedule, "total income" means total income as defined in clause (15) of Section 2 of the Indian Income-tax Act, 1922.

XI of 1922.

It is hereby declared that it is expedient in the public interest that the provisions of clauses 2 and 3 of this Bill should have temporary effect under the provisions of the Provisional Collection of Taxes Act, 1918.

XVI of 1918

SCHEDULE I.

Amendments to be made in Schedule II to the Indian Tariff Act, 1894.

[*See Section* 3 (1).]

1. In Item No. 4 after the words "all sorts" the words "except ochres and other pigment ores" shall be added.

2. For Item No. 14 the following shall be substituted, namely:—

"CINCHONA BARK and the alkaloids extracted therefrom including QUININE."

3. In Item No. 29 for the words "spirit, which has been rendered effectually and permanently unfit for human consumption" the words "Denatured Spirit" shall be substituted.

4. In Item No. 30 to the entry in the fourth column the words "or 15 per cent. *ad valorem*, whichever is higher" shall be added.

5. In Item No. 31 the following shall be added to each of the entries in the fourth column, namely:—

"or 15 per cent. *ad valorem*, whichever is higher."

6. In Item No. 34 in the second column the words "and saccharine produce of all sorts" shall be omitted.

7. After Item No. 34 the following heading and items shall be inserted, namely :—

	SACCHARINE.		
" 34A	SACCHARINE (except in tablets)	Pound	20 0
" 34B	SACCHARINE TABLETS	*Ad valorem*	25 per cent. or Rs. 20 per pound of saccharine contents, whichever is higher."

8. In Item No. 43 for the entry in the fourth column, the following shall be substituted, namely :—" 24-0 or 15 per cent. *ad valorem*, whichever is higher."

9. For Item No. 51 the following items shall be substituted, namely :—

" 51	MACHINERY, namely, such of the following articles as are not specified in any of the following numbers namely, Nos. 15, 16, 53, 54, 55, 87, 90-A, 96, 103, 111 and 127 :—
	(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;
	(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts ;
	(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;
	(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes ;
	(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not ; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.
	Note.—The term " industrial system " used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.
51A	COMPONENT PARTS OF MACHINERY, as defined in No. 51, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose :
	Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable."

10. Item No. 52 and the heading thereto shall be omitted.

11. Item No. 56 shall be omitted.

12. For Item No. 61 the following shall be substituted, namely :—

" 61	IRON OR STEEL, anchors and cables.
	,, ,, ,, beams, joists, pillars, girders and other structural shapes, whether fabricated or not screw piles, bridge work and other descriptions of iron or steel not ordinarily used for other than building purposes ; including ridging, guttering, flashing and continuous roofing ; also including expanded metal and other descriptions of iron or steel designed for use in the reinforcing of concrete ; but not including builders' hardware, that is to say, grates, stoves, ventilators, door and window fittings and the like. (*See* No. 90.)
	,, ,, ,, bolts and nuts, including hook-bolts and nuts for roofing.
	,, ,, ,, hoops and strips.
	,, ,, ,, nails, rivets and washers, all sorts.
	,, ,, ,, pipes and tubes and fittings, therefor, that is to say, bends, boots, elbows tees, sockets, flanges, plugs, valves, cocks and the like.

" 61	IRON OR STEEL, rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.
	,, ,, ,, sheets and plates, all sorts, whether fabricated or not, including discs and circles.
	,, ,, ,, wire, including fencing wire, piano-wire and wire-rope, but excluding wire netting. (*See* No. 97.) "

13. In Item No. 63 the words " engines, tenders " shall be omitted, and for the second proviso, the following proviso shall be substituted, namely :—

" Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 51 or No. 51A."

14. After Item No. 63 the following item shall be inserted, namely :—

"63A.	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in No. 63, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:
	Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable "

15. To Item No. 64 the following proviso shall be added, namely :—

" Provided that articles of machinery as defined in No. 51 or No. 51A shall, when separately imported not be deemed to be included hereunder."

16. For Item No. 87 and the heading thereto the following shall be substituted, namely :

CONVEYANCES.

"87	CONVEYANCES, including tram-cars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrikshas, bath-chairs, perambulators, trucks, wheel barrows, bicycles, tricycles and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters. (*See* No. 127.)"

17. After Item No. 90 the following item shall be inserted, namely :—

'90A.	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts ; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity ; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof,"

18. To Item No. 96 the following shall be added, namely :—

" and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one brake horse-power."

19. In Item No. 103 after the word " tiles " the words " firebricks not being component parts of any article included in No. 51 or No. 63 " shall be inserted, and after the word " specified " the words " including bitumen and other insulating materials " shall be added.

20. In Item No. 127 the words " bicycles and tricycles " and the words " or of bicycles or tricycles " shall be omitted.

21. To Item No. 130 the words " and parts thereof " shall be added.

22. In Item No. 139 the word " and " shall be inserted after the word " cycles " and the words " bicycles and tricycles " shall be omitted.

SCHEDULE II.

Schedule to be inserted in the Indian Post Office Act, 1898.

(*See Section* 4.)

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(*See Section* 7.)

Letters.

For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof	Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.

Parcels.

For a weight not exceeding twenty tolas	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas."

SCHEDULE III.

(*See Section* 6.)

PART I.

Rates of Income-tax.

		Rate.
A.	In the case of every individual, every unregistered firm and every undivided Hindu family—	
	(1) When the total income is less than Rs. 2,000	*Nil.*
	(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Five pies in the rupee.
	(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
	(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	Nine pies in the rupee.
	(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One anna in the rupee.
	(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and three pies in the rupee.
	(7) When the total income is Rs. 40,000 or upwards	One anna and six pies in the rupee.
B.	In the case of every company, and every registered firm, whatever its total income	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income :—

		Rate.
(1)	in the case of every company	One anna in the rupee.
(2)	(a) in the case of every Hindu undivided family—	
	(*i*) in respect of the first twenty-five thousand rupees of the excess ..	*Nil.*
	(*ii*) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee.
	(*b*) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess	One anna in the rupee.
	(*c*) in the case of every individual, every unregistered firm and every Hindu undivided family—	
	(*i*) for every rupee of the second fifty thousand rupees of such excess ..	One and a half annas in the rupee.
	(*ii*) for every rupee of the next fifty thousand rupees of such excess ..	Two annas in the rupee.
	(*iii*) for every rupee of the next fifty thousand rupees of such excess ..	Two and a half annas in the rupee.
	(*iv*) for every rupee of the next fifty thousand rupees of such excess ..	Three annas in the rupee.
	(*v*) for every rupee of the next fifty thousand rupees of such excess ..	Three and a half annas in the rupee.
	(*vi*) for every rupee of the next fifty thousand rupees of such excess ..	Four annas in the rupee.
	(*vii*) for every rupee of the next fifty thousand rupees of such excess ..	Four and a half annas in the rupee.
	(*viii*) for every rupee of the next fifty thousand rupees of such excess ..	Five annas in the rupee.
	(*ix*) for every rupee of the next fifty thousand rupees of such excess ..	Five and a half annas in the rupee.
	(*x*) for every rupee of the remainder of the excess	Six annas in the rupee.

STATEMENT OF OBJECTS AND REASONS.

1. The object of this Bill is to provide the additional revenue referred to in my speech introducing the Budget for 1923-24 and to continue certain provisions of the Indian Finance Act, 1922 (XII of 1922), which would otherwise cease tohave effect from the 1st April 1923.

2. Clause 2 of the Bill provides for the raising of the salt duty from Rs. 1-4-0 to Rs. 2-8-0 per maund.

3. Opportunity has been taken to make certain minor amendments in the Tariff Schedule necessitated by administrative reasons. These are embodied in clause 3 (1). The substantive changes made are :—

(1) The adoption of a new definition of "Machinery and its component parts" and consequential changes in the entries relating to railway and building materials, ships, etc.

(2) The raising of the duty on saccharine.

(3) The withdrawal of the concessional rate in respect of tea chests and of lead therefor.

Clause 3 (2) reduces the export duty on raw hides and skins from 15 to 5 per cent. *ad valorem* and dispenses with the system of rebates.

4. Clauses 4 and 6 provide for the continuance of the rates of postage, income-tax and super-tax prescribed by the Indian Finance Act (XII of 1922), while clause 5 provides for the credit to revenue, for a further period of one year, *i.e.*, till the 31st March 1924, of interest on securities forming part of the Paper Currency Reserve.

5. The changes mentioned in paragraphs 2 and 3 are intended to come into effect from the 1st March 1923; the rest from April 1st. The Bill provides that the provisions other than those relating to the tariff shall remain in force till the 31st March 1924.

BASIL P. BLACKETT.

The 28th February, 1923.

REPORT OF THE MACHINERY COMMITTEE, 1922.

I.—INTRODUCTORY.

1. This Committee was appointed under the orders contained in Government of India, Commerce Department, letter No. 1143, dated the 28th February 1922, with the following terms of reference :—

(1) to examine the definition of "Machinery and component parts of machinery" in item 53* of the Import Tariff Schedule;

* Item 58 in the Schedule to the Finance Bill of 1922.

(2) to report whether in the interests of simplicity and convenience of trade this definition requires revision;

(3) if necessary, to suggest a new definition; and

(4) to make such other recommendations as may seem germane to the enquiry or necessary to safeguard the Government revenue.

2. The members of the Committee were :—

(1) Mr. A. H. Lloyd, I.C.S., Collector of Customs, Calcutta (Chairman).

(2) Mr. F. Blick, representative of the Bengal Chamber of Commerce.

(3) Mr. H. Burkinshaw, representative of the Institution of Engineers (India).

(4) Mr. Manmohandas Ramji, J.P., M.L.A., representative of the Indian Merchants' Chamber and Bureau, Bombay.

The Committee assembled at the Custom House, Calcutta, on the 8th March 1922, and meetings were held on that date and on the 9th, 10th, 11th, 12th and 13th idem. In view of the wide variety of knowledge and experience available among the Committee's own members, it was decided to hear only one witness, namely, Mr. S. K. Sawday, representative of the Tata Iron and Steel Company, Limited, a firm whose protests to Government on questions of assessment were believed to have had much to do with the decision to appoint this Committee.

II.—THE DEFINITION OF MACHINERY.

3. In dealing with the first of the points referred to us, we began by considering the decisions of Customs authorities and of Government on numerous cases where disputes have arisen; and we have been impelled to conclude that these decisions, sometimes conflicting, have frequently resulted in a failure to carry out the main intention which was enunciated by Sir James Westland as reproduced in the Abstract of the Proceedings of the Legislative Council, dated 17th and 27th December 1894, *viz.*, to open the door freely to such articles as represent what may be called the fixed capital employed in productive industries. As instances we would cite the refusal of the favourable assessment to electrolysers, to cupolas for steel foundries, to evaporators and to other devices for the static application of heat or

electricity, and also, until the issue of a recent notification, to switch and control gear such as is used in power houses. In other cases where the decision was favourable to the importer, that decision has only been reached on such unsatisfactory grounds as almost to merit the description of subterfuge ; for example, a blast-furnace—for a long time excluded altogether —is now admitted to the favourable rate not on account of its general character and functions but on the ground that an air-blast produced by a power-driven machine is introduced into it. And, on the other hand, we find that certain decisions based on the legal maxim that fiscal law must be construed strictly in favour of the subject have admitted to the concession power-operated devices that fall entirely outside the intentions of the framers of the tariff of 1894, such as motors and winding gear for passenger-lifts, electric fans of the ordinary type and electric vacuum-cleaners.

4. Sir James Westland in one of the speeches above referred to said that the definition was designed to be one which would as accurately as possible include the kind of articles which, on the ground he had stated, the Government proposed to exempt and could not be stretched so as to include others to which those grounds do not apply. We hold that practical experience shows that to some extent the definition has failed to satisfy these desiderata, both by excluding and by including too much. This has been felt with the greatest force in the case of electrical plant ; for in 1894 the use of electricity was in any case small and its application to industrial purposes practically negligible. Our first task, therefore, has been to revise the definition so as to rectify these defects as far as may be.

III.—Proposed New Definition.

5. If verbal simplicity of definition and an assurance that the concession should be denied to no single article that falls within the purview of Sir James Westland's guiding principle were to be achieved, the only course open would be to fix a favourable flat rate for admission to which the test would be the single question : " Is this article adapted for use in the equipment of an industrial concern ? " without any qualification by the further question : " Is it also equally well adapted for other uses ? " But such a concession, though it might well be taken into consideration in some more auspicious future circumstances, would involve the removal from the general rate of so many articles and would thereby lead to so great a loss of revenue that we do not see our way to recommend it in the financial situation of to-day. In retaining the underlying principle of the existing definition, with modifications, we find that an elaboration instead of a simplification of pharaseology is unavoidable. But we hope that the result will be the attainment of what is the real objective, greater simplicity in administration by the reduction of the number of harassing disputes and of anomalies in assessment. At the same time, it is recognised that this can only be a reduction and not an elimination of differences ; for wherever the line is fixed, cases will be found upon its borders.

6. We have considered but discarded a suggestion that has been made from time to time by members of the public that the end in view should be gained by allowing the favourable rate to all importations representing the fixed capital of industrial concerns when imported by such concerns direct. To such a solution, whereby similar articles would be assessed at the lower rate if imported by one party and at the higher rate if imported by another party, or even by the first party for a different purpose, there appear to us to be two fatal objections. It would open the door to abuses which could only be guarded against by the most elaborate form of customs control ; and it would be unfair to the smaller industrialist who makes his purchases from local stock-holders as against the larger concern which imports direct from the foreign manufacturer. It is, we think, in the public interest that nothing should be done to discourage the maintenance by merchants in India of stocks of machinery.

7. Our efforts have therefore been directed to finding a definition which will bring within its scope as much as possible of the equipment of industrial plants while keeping out, as far as is practicable, such portions as are suitable for other uses. We recognise that this course, while removing many serious hardships, will not remove all causes of irritation particularly in the case of smaller articles or component parts (such as hand-reeling machines

for use in a cotton mill, short lengths of wire for supplying current to small electrically-driven machines and knitting needles which can be used both in hand and in power-driven machines), but we are satisfied that this is unavoidable, and that the best we can hope to achieve is to reduce these causes of irritation to a minimum. There is another class of importation, essential to the erection of a factory but not to the actual operation of the system installed, which we consider to be in no sense entitled to the benefit of the machinery rate, as examples of which may be cited electric lamps and wiring or fire bricks, cement for laying concrete foundations and other building materials.

8. We recognise that any definition which would confine the concession solely to the requirements of industrial enterprise would be unsatisfactory in that it might exclude certain power-driven machines, such as marine engines or cranes, which fall—rightly, as we think—within the scope of the present definition. We have therefore begun by adopting with some modifications, the first two clauses of the existing definition, The most important modification consists in the exclusion of non-industrial machines of low horse-power, the admission of which, as stated in paragraph 3 above, seems to us to be entirely without justification. It will be particularly noticed that the exclusion of machines to be worked by manual or animal labour is retained. We recognise that there are some classes of machines (such as treadle lathes) which under this condition will have to pay the general rate of duty even though they may be frequently used in practice with power-drive; but we can see no way out of this difficulty that would not be capable of indefinite extension till all manually operated machines from hand-looms to sewing machines would be included in the concession, a result which it is beyond our province to recommend.

NOTE.—In this connection, it may be noted that the Committee assented to the latest ruling of the Board of Revenue, Bengal, in the matter of twist drills, whereby those of ½ inch diameter and over are treated as component parts of power-driven machine-tools; and of the practice of the Calcutta Custom House of treating all hobbers, gear-cutters and milling cutters in the same way.

9. We next propose to add a clause covering, with due safeguards, such portions of an industrial system as have a doubtful claim to the title of machine, but yet are in our opinion fully entitled under Sir James Westland's premises to the concessionary rate; examples have already been given, *vide* paragraph 3. Here the limitation of the concession to the requirements of industrial enterprise which we found to be unsuitable in the case of the clauses covering prime-movers and machines (paragraph 8) is not only unobjectionable but indispensable. In connection with this clause we suggest that executive instructions be issued that the term "Industrial system" is meant to cover mining installations and to secure finally the admissibility of pit head gear and oil-well derricks and the like to the "machinery" rate, this having been a subject of dispute in the past. Again, this provision will settle another outstanding dispute by admitting such special conveyances as ingot-cars, though not colliery tubs or other light railway materials capable of general use. It should also be made clear to Customs officers that the saving clause as to the adaptation of articles for any other purpose will serve to exclude the building materials, etc., referred to in paragraph 7 *ad fin.* On the whole it is not thought that this proposal will entail the sacrifice of considerable sums of revenue since many of the articles to be admitted, when dismantled for shipment, consist in large measure of fabricated iron or steel plates, which under a recent decision would in any case be admissible at the same rate of duty under the head 'iron or steel'. We consider that gas-cylinders for use in the production of compressed gas (the cost of which represents, we understand, three-fourths of the capital outlay in setting up a Co 2 factory), would fall under this head, since they must be fixed in the machine during the process of the production of the gas.

10. It has appeared desirable, before dealing with component parts generally, to draw up a clause dealing specially with control gear and transmission gear. This is a matter which with the recent great developments in the use of electricity for industrial purposes has become one of the first importance and presents a problem that is almost entirely new since the existing definition was framed. An obvious difficulty has hitherto stood in the way of the admission of electrical control gear and transmission gear to assessment as "machinery", a difficulty most conspicuous in the case of wires and cables; it lies in the impossibility of drawing a clear distinction between those items which are used in transmitting

current from power-house to machine and those which are used in transmitting current from power-house to lights or to tram-car motors. After full discussion we have come to the conclusion that Government must be asked to admit to the class of goods entitled to the favourable rate the gear used for the latter class of purposes up to the final stage of distribution or application, *i.e.*, to the low-voltage wiring in the case of lights and to the trolley or other device which picks up the current in the case of tramways. If this is conceded there will be no great difficulty in drawing up a simple definition both for control gear and transmission gear in order to secure to the electric power installations the benefit of the lower rate; except for that negligible proportion of such installations which falls within the limits we shall fix for smaller types of switches, wires, etc., and in view of the importance of this aspect of modern industrial development, particularly as instanced in various hydro-electric schemes, we see no option but to press for this though we recognise that an adherence to the existing assessment would yield a very considerable sum in additional revenue. We have therefore added a fourth clause in which such a definition is embodied. It will be clear that for reasons stated this clause cannot be qualified by the general phrase "not adapted for other purposes"; and we have therefore qualified it by imposing (under the protection of the clause "not otherwise specified") a limit of size to electrical wires and cables, insulators, switches and regulators. We have further thought it necessary to specify bitumen and other insulating materials under the general rate of duty. Explanatory details appear in the notes to paragraph 17.

11. We now turn to the vexed question of component parts, which has proved a constant source of disagreement between the public and the Customs Department. The subjects of contention may be divided broadly into five heads:—

(1) articles which have been held by the Customs authorities to be adapted to other purposes, where this is disputed,

(2) articles not satisfying the condition that they are not adapted to other purposes, which are imported with the machine to which they belong,

(3) articles which have been held to be accessories rather than parts,

(4) replacements,

(5) consumable stores.

As regards the first head, we are disposed to agree with Mr. G. S. Hardy, I.C.S., Chief Collector of Customs, Burma, who in a note which he has supplied to us contends that many disputes would have been avoided but for the fact that the word "adapted" has frequently been misinterpreted as being synonymous with "adaptable". As he points out, the word "adapted" should be referred to the manufacturer's intention rather than to possible uses by the importer; and if an article has been given, with a view to its use as a part of machinery, a special shape or quality which need not have been given to it if it were being made for another use, then the fact that it is capable of such other use ought not to rule it out. We have therefore drawn up a definition of "component parts" in which the second proviso in the existing definition has been remodelled on the lines suggested by Mr. Hardy.

NOTE.—We may observe in passing that the revised definition would admit the wire-gauze and felt referred to by Sir James Westland in his speeches in so far as the wire-gauze imported for paper-mills and the felt imported for paper-mills and cotton-mills is of a special quality which would not be given to wire-gauze or felt when being made for general uses.

12. The second class covers not only such self-evident cases as that of parts imported in their places (such as roller bearings fitted to plummer-blocks, even if the bearings are of such dimensions that if imported separately they would have to be treated as being equally adapted for use with motor-lorries or hand-cranes as with machinery) but also more debatable items such as hand rails, platforms and ladders imported with an engine. It would also cover normal initial supplies of such articles as knitting needles, bandsaws or carbons for drilling machines; and even of packing, jointing compound and other spares and stores supplied with a machine, the value of which it is somewhat vexatious to separate. To cover these we add a proviso that articles which fail to satisfy the condition named in the preceding paragraph shall be treated as component parts of the machine or apparatus to which

they belong if imported with it in reasonable quantities. With this check, the risk of evasion is small and is far outweighed in importance by the advantage to general convenience. Collectors of Customs should be instructed to exercise a reasonable discretion in the interpretation of the term " imported with ", *e.g.*, in the case of consignments split up between different steamers.

13. The third class of case may be divided into two groups illustrated (*a*) by flint pebbles and "cylpebs " of steel imported for use as triturators in cement works and the like and (*b*) by such boiler mountings as draft regulators, steam traps, safety valves, blow-off valves, steam-gauges, water-gauges, steam-meters and gaskets, which have to be fixed in a definite place in the boiler before it can be properly worked ; and comparable fittings in other cases. We consider that Customs officers may be instructed to treat all such things as " parts " and pass them at the favourable rate, provided that they satisfy the conditions already mentioned. But instruments, the fixing of which is not essential to the working of the machine, such as Wheatstone bridges, portable speedmeters and engine indicators are, we hold, rightly excluded from the concession.

14. As regards replacements and consumable stores, we find that (subject to the more elastic definition of component parts which we have proposed) the existing practice need not be changed. Replacements are as adequately safeguarded as is permissible and in our opinion there is no objection to the assessment of consumable stores at other rates of duty, provided they fail to satisfy the definition of ' component parts ' in the matter of special shape or quality.

15. The case of fire bricks has caused us some difficulty ; but we decided that fire-bricks of special design should rightly go as component parts, while other fire-bricks may continue to be assessed under the head ' building and engineering materials ' ; and we have made this clear.

16. The existing clause : " provided that the term does not include tools and implements to be worked by manual or animal labour " appears to us to go too far in excluding boiler firing tools and other tools specially designed for the working of a machine. Subject to the conditions already laid down, we consider that these need not be excluded and that this proviso should be deleted.

17. Our final definition therefore is as follows :—

58. *Machinery, meaning such of the following articles as are not specified in Nos. 15, 16, 51, 52, 53, 62, 63, 86, 90, 95, 102, 110 and 126† :—

(*i*) Prime-movers ; boilers ; locomotive and portable engines, including power-driven road-rollers, fire-engines and tractors ; and other machines in which the prime-mover is not separable from the operative parts ;

(*ii*) Machines and sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour or which, before being brought into use, require to be fixed with reference to other moving parts ;

(*iii*) Apparatus and appliances, not to be operated by manual or animal labour, which are designed for use as parts of an industrial system indispensable for its operation, and have been given, for that purpose, some special shape or quality which would not be essential for their use for any other purpose ;

(*iv*) Control-gear and transmission-gear designed for use with any of the above, including belting of all materials and driving chains, but not driving ropes; bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not ; and poles, troughs, conduits and insulators designed as parts of a transmission system, with their fittings.

FOOTNOTE.—* This and succeeding references are to the Bill of 1922. The corresponding number in the 1921 Tariff is No. 53.

† Nos. 15, 16, 59, 60, 61, 58, 62, 86, 90, 95, 102, 109, and 125 in the 1921 Tariff.

(*v*) Component parts of any of the above, meaning only such parts as are essential for the working of the machine or apparatus and have been given, for that purpose, some special shape or quality which would not be essential for their use for any other purpose; provided that articles which do not satisfy this condition shall also be assessed as component parts of the machine or apparatus to which they belong, if imported with it in such quantities as may appear to the Collector of Customs to be reasonable.

NOTES.—(*a*) Opening words. The existing definition appears to be technically defective owing to the absence of a "not otherwise specified" clause, and in view of various specific exceptions that will have to be made by us in order to safeguard the revenue, as indicated in paragraphs 7 to 15 above, we think that such a clause is indispensable. We have therefore inserted it in the general heading, and for the sake of clearness have named in it all the particular items in the Tariff to which it is important to refer.

(*b*) Sections (*i*), (*ii*), (*iii*) and (*iv*).—The expression "component parts" has, to avoid repetition, been removed from the opening sections and relegated to a separate section (*v*) of general application.

(*c*) (*i*).—We have, in view of modern practice, substituted "power-driven road rollers" for "steam rollers". The word "power-driven" being carried on in its application, it is enough to say "tractors", instead of "motor tractors", while the exclusion of agricultural tractors is already made by the general exception referred to in note (*a*).

(*d*) Section (*ii*).—We accept "fire" as a suitable term to cover internal-combustion engines.

(*e*) Section (*iii*).—This is entirely new, *see* paragraph 9. The saving clause at the end follows the lines adopted in respect of "component parts"—*see* paragraph 11.

(*f*) Section (*iv*).—Belting: the opening words of this section render it unnecessary to repeat the phrase "for driving machinery". We have given definite authority to the exclusion of driving-rope from the concession; this exclusion is necessary in the interest of the revenue, owing to the difficulty of distinguishing driving ropes from other ropes. The safeguards in respect of cables and insulators are dealt with in paragraph 18.

(*g*) Section (*v*).—*See* paragraph 11.

(*h*) The existing "Note", explaining that the entry includes machinery and component parts there of made of substances other than metal, appears to us to be quite superfluous.

IV.—CONSEQUENTIAL TARIFF CHANGES.

18. The following changes in other items of the Tariff are required in order to apply the safeguards referred to in note (*a*) to the preceding paragraph.

19. In No. 86* of the proposed Schedule 1922, change the opening words from "Carriages and carts, including" to "Conveyances including" and after "motor-vans", insert "passenger-lifts, carriages and carts."

* 1921, No. 86.

NOTE.—Regarding passenger-lifts, *see* paragraph 3. We think power-driven goods-lifts, like electric cranes, should have the benefit of the machinery rate, and that in such cases the whole lift, including cage and frame-work, should be included.

20. In No. 90†, after the word "specified" put a comma and add the words: "including the following articles of electrical control-gear and transmission-gear, namely, switches, fuses and current breaking devices of all descriptions designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than ·0125 sq. inches and wires and cables of other metals of not more than equivalent conductivity; and line insulators including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, with their fittings."

† 1921, No. 90.

NOTE.—This rather lengthy list is necessary to exclude those items of electrical control and transmission-gear the use of which in machinery is inconsiderable by comparison with their use for other purposes in the light of which they are properly assessable at the general rate. The figure 187 watts bears a direct relation to the minimum limit of ¼ horse-power which we shall, in paragraph 21, propose for non-industrial machines. The figure ·0125 sq. inches in the case of copper wires and cables has been chosen as falling just below the size which, owing to its breaking stress, is the minimum allowed to be used under the Indian Electricity Rules, 1921, for aerial lines. The provision relating to insulators may be interpreted with reference to the admission of lighting mains and tramway wires to rank with cables used "for industrial purposes" (*see* paragraph 10). The proviso is so worded as to exclude that type of insulators which is ordinarily used for telephone lines.

21. In No. 95* after the words " (Nos. 15, 16 and 18) " put a comma, and add the words : " and machines driven by other power, except such as are designed to be used exclusively in industrial processes, which require for their operation less than ¼ brake-horse-power ".

* 1921, No. 95.

NOTE.— This limit will bring under the general rate of duty the ordinary electric table or ceiling fan and such things as vacuum cleaners, *see* paragraphs 3 and 8.

22. In No. 102†, after the word " tiles " insert : " fire-bricks not being component parts of any article included in Nos. 58 and 62 " and after " not otherwise specified " put a comma and add the words : " including bitumen and other insulating materials ".

† 1921, No. 102.

23. It is suggested that the second proviso to No. 62 (railway material) be revised on the lines of the definition of component parts we have drawn up for " machinery ".

V.—IRON AND STEEL.

24. Our terms of reference authorised us to consider matters germane to the enquiry, and, at the instance of the Chairman, we have discussed several points arising out of the definition of " iron and steel ", which under No. 60‡ is now assessed at the same rate as " Machinery ". Our attention was particularly invited to three recent rulings of the local Chief Customs authority, *viz.*, (1) that plates when " fabricated ", *i.e.*, cut to size and drilled, are still entitled to be assessed under No. 60 and not under No. 96, (2) that " steel rolling doors " are assessable under the sub head " beams, joists, etc." as being building material of iron or steel, and (3) that iron or steel valves are assessable under the sub-head " pipes and tubes and fittings therefor ". We approve of all three rulings and agree that their sense should be clearly incorporated in the Tariff. As regards the second ruling, we think a proviso is necessary to confine the concession to such articles as " rolling doors " and " window sashes " and to preclude any attempt to secure its extension to articles of builders' hardware, consequent upon the dropping of the word " such " before the words " descriptions of iron or steel, imported exclusively for building purposes ".

‡ 1921, No. 55.

25. We recommend that expanded metal and other such fabrics used in reinforced concrete work should also be included in the sub-head which deals with building materials ; the frequent use of expanded metal for making partitions does not seem to us to disqualify it in equity from this privilege.

For completeness, the word " flashing " is to be inserted after "guttering"; and under pipe fittings, the word " plugs ". These are small points, but have been the subject of some discussion. We have also slightly amplified the words " beams, joists, pillars and girders ".

26. Finally, we must confess ourselves at a loss to understand why " discs and circles" are rigorously relegated to No. 96. This phrase may cover die-blanks and gear-blanks, which are really cut sections of bar that would, if uncut, come in at the favourable rate and it may cover round pieces of plate for use in the local manufacture of utensils, of kinds not dissimilar from rice-bowls, in which case it seems absurd that the malleable raw material should be excluded, while the cast iron rice-bowl is included (under No. 59).

27. It is recognised that from a statistical point of view the whole table might with advantage be re-cast ; but our work has been already so complicated that it has been out of the question for us to go into this point. Our proposed emendations therefore are based on the existing wording. If they are accepted, No. 60 will read as follows :—

" Iron or steel, anchors and cables.

Iron or steel, beams, joists, pillars, girders *and other structural shapes, whether fabricated or not,* screw-piles, bridge-work and other descriptions of iron or

steel, imported exclusively for building purposes ; including ridging, guttering, *flashing* and continuous roofing : *also including expanded metal and other descriptions of iron or steel designed for use in the reinforcing of concrete ; but not including builders, hardware, such as grates, stoves, ventilators, door and window fittings and the like, which are assessable under No.* 89.

Iron or steel, bolts and nuts including hook bolts and nuts for roofing.
,, ,, hoops and strips.
,, ,, nails, rivets and washers, all sorts.
,, ,, pipes and tubes and fittings therefor such as bends, boots, elbows, tees, sockets, flanges, *plugs, valves* and *cocks* and the like.
,, ,, rails, chairs, sleepers (etc., etc., as at present).
,, ,, sheets and plates, all sorts, *whether fabricated or not including discs and circles.*
,, ,, wire (etc., etc., as present)".

28. With regard to iron and steel pipes, we think that Customs officers should be allowed a reasonable discretion to waive the provisions of Section 21, Sea Customs Act, in the case of pipes with linings ; and that a similar discretion should be allowed in the matter of valves or cocks, where the body is of iron or steel, though the seating, facing or other internal parts be of other metals.

A. H. LLOYD. *Chairman.*

F. BLICK. }
H. BURKINSHAW. } *Members.*
MANMOHANDAS RAMJI. }

Dated 14*th March,* 1922.

No. 7500-G.

REVENUE DEPARTMENT,
BOMBAY, 1*st March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Changes in the Import Tariff Schedule.*

SIR,

I am directed by the Governor in Council to forward for the information of your Association 15 copies of *Government Notification No. 7500, dated 1st March 1923, regarding amendments in Schedule II to the Indian Tariff Act, 1894.—I have, etc.,

M. R. DAVAR,
for *Secretary to the Government of Bombay.*

No. 329-61 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th April* 1923.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 7500-G., dated the 1st of March 1923, and its accompaniments.

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* See page 380 for extracts.

In reply I am to say that my Committee are unanimously of the opinion that the revised definition of "component parts of machinery" as given in item No. 51A (*see* p. 452, Bombay Government *Gazette*, Part I, March 1st 1923), is still unsatisfactory for the undermentioned reasons :—

According to the present wording component parts of machinery are to be charged 15 per cent. duty unless actually imported along with the machines with which they are to be used.

In the case of bobbins, healds, reeds, shuttles, etc., for cotton machinery it would be almost impossible to arrange for the date of importation of these component parts to correspond exactly with the date on which the machines with which they are to be used are imported; since the aforementioned parts are usually manufactured by different firms than the machines themselves.

This means that healds, reeds, bobbins, etc., would be charged 15 per cent. instead of 2½ per cent.

It is the opinion of my Committee that this is against the spirit of the Act and this difficulty was probably overlooked when framing the wording of the definition.

It is suggested that the wording of the definition be altered to read as under :—

"Component parts of machinery as defined in No. 51, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.

Provided that the articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong, if they are essential to its operation, and are imported for *bona fide* use in a manufacturing concern and in such quantities as may appear to the Collector to be reasonable."

My Committee have no criticism to make with reference to other changes in the Import Tariff Schedules.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. 328-55 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th April* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, DELHI.

SIR,

I am directed to acknowledge receipt of your D.O. No. 1419, of the 6th March 1923, and its accompaniments.

The Report of the Machinery Committee and the changes in the Import Tariff Schedule arising therefrom have now received the careful consideration of my Committee.

They are unanimously of the opinion that the definition of "component parts of machinery" as given in item 51A, Schedule I of the Act in question, namely, the Indian Finance Act, 1923, should be altered for the following reasons :—

According to the present wording component parts of machinery are to be charged 15 per cent. duty unless actually imported along with the machines with which they are to be used.

In the case of bobbins, healds, reeds, shuttles, etc., for cotton machinery it would be almost impossible to arrange for the date of importation of these component parts to correspond exactly with the date on which the machines with which they are to be used are imported; since the aforementioned parts are usually manufactured by different firms than the machines themselves.

This means that healds, reeds, bobbins, etc., would be charged 15 per cent. instead of 2½ per cent.

It is the opinion of my Committee that this is against the spirit of the Act and this difficulty was probably overlooked when framing the wording of the definition.

It is suggested that the wording of the definition be altered to read as under:—

"Component parts of machinery as defined in No. 51, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.

Provided that the articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong, if they are essential to its operation, and are imported for *bona fide* use in a manufacturing concern and in such quantities as may appear to the Collector to be reasonable."

My Committee have no criticism to make with reference to other changes in the Import Tariff Schedules.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. 3474.

DEPARTMENT OF COMMERCE,
SIMLA, 21*st June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, No. 328-55, dated the 18th April 1923, in which it is suggested that the definition of "component parts of machinery" in item 51A of Schedule I of the Indian Finance Act, 1923, may be amended so as to provide that articles essential to the working of machinery though not given any special shape or quality may be treated as component parts although not imported along with the machinery and may be assessed to duty at 2½ per cent.

2. In reply, I am to point out that under the existing Tariff, articles which satisfy the conditions laid down in item 51A of the Statutory Tariff Schedule, are not assessable to customs duty at more than 2½ per cent. The question of import along with the machines only arises in the case of articles which do not satisfy those conditions. The distinction drawn is reasonable. Numerous articles are used and are essential to different industrial installations but yet are also articles freely used for other purposes. The rule now permits the concession rate to such articles imported in reasonable quantities with the machinery, and the Government of India are not prepared to extend the concession further. Where the articles "have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose" the concession applies whenever they are imported. It is probable that some of the articles of the kind indicated in your letter are assessed at the lower rate, whenever they are imported.—I have, etc.,

D. T. CHADWICK,
Secretary to the Government of India.

No. 1003-55 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *10th August* 1923.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, SIMLA.

SIR,

I have the honour to acknowledge the receipt of your letter, No. 3474, dated the 21st June 1923, on the subject of the component parts of machinery as defined in item 51A of Schedule I of the Indian Finance Act, 1923.

In reply I am to say that my Committee consider that further consideration should be given to the amendment suggested in my letter, No. 328-55, dated the 18th April 1923.

In this connection I am to point out that until January 1st, 1922, machinery and component parts were admitted free of duty if imported by the owner of a cotton spinning and weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning and weaving mill.

Similarly, many articles which could not be classed under the then existing definition of component parts, because they could be adopted for another purpose, were admitted free under a special heading in the Tariff Schedule.

My Committee cannot understand the attitude of the Government of India in removing the privileges above mentioned, which were inserted in the Tariff Schedule as a necessary concession to the cotton mill industry of India after the imposition of the Excise Duty at the behest of Lancashire, and my Committee understand still less the attitude adopted with reference to their suggestion for the amendment of the present definition of component parts.

It may be that their intention has been misunderstood and my Committee wish to point out that the object of the definition suggested was to ensure that component parts when imported in reasonable quantities for use in connection with new machinery, should be assessed for duty at 2½ per cent. even though importation did not occur at the same time as the rest of the machinery, for reasons stated in my previous letter, No. 328-55.

I am also to request that due attention may be given to the fact that whereas previous to the war the difference between the concession rate and the ordinary rate for machinery was only 2½ per cent. and therefore practically immaterial, the present difference is 12½ per cent., and in addition the prices paid for machinery are very much higher than in pre-war days.

Finally, I have to call your attention to the principle laid down by Sir James Westland on 27th December 1894, with reference to the exemption of machinery and component parts:

> "The principle on which the exemption of machinery is justified is this. Looking to the fact that there is a certain amount of capital which is seeking investment in some productive line of business, we want to attract that capital to lines of business in which India is interested, or at any rate to prevent its being discouraged by the weight of initial taxation. We therefore proclaim the exemption in their favour and consider ourselves compensated by the fact that they will add to the production of the country which eventually pays its dues to us in some form or other. . . . . Now I admit that there is a certain difficulty in defining what is a component part of machinery and what is not, but it is easy to see that what are ordinarily classed as renewals and spares, duplicates of those parts of a machine which wear out most rapidly, are component parts."

My Committee maintain that the principle enunciated in the passages from Sir James Westland's speech quoted above should be the guiding principle in deciding questions relating to the duty on machinery and component parts, and that the definition of component parts should be so worded as to take due cognizance of this principle.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX E-9.

MERCHANDISE MARKS MANUAL.

PROPOSED AMENDMENTS TO RULE III AND PARA 41.

R.S.R. No. 776 of 1923.

BOMBAY, 10*th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to invite reference to the correspondence ending with your letter, No. 530-90, dated 4th November 1920, in which you conveyed your Committee's approval to certain proposals made by my predecessor to amend Rule III on page 12 and Rule 41 on page 34 of the Merchandise Marks Manual, Edition 1921.

On further consideration of the question, the proposals made by my predecessor were found to be unacceptable as they aimed at the elimination of the fixed ratios of length to weight which are observed in the packing of bundles of yarn and which are incorporated in the existing rules so as to prevent the adoption of special or misleading modes of packing. It was therefore considered preferable to revise the rules in such a manner as to allow reeling in double hanks, provided that the number of such double hanks bore a fixed ratio to the number of knots contained in a bundle of yarn of a specified count if it was reeled in double hanks. Importation of cross-reeled yarn has also been permitted in practice since 1910 and it was considered necessary to make provision in the rules for this style of reeling. A draft of the rules revised on this basis was forwarded to the Government of India who have obtained the views of the shippers of yarn in the United Kingdom. The rules have now been further revised in the light of the suggestions made by the Manchester Chamber of Commerce, the Fine Cotton Spinners, and Doublers' Association, Limited, and the Federation of Master Cotton Spinners' Associations, Limited, Manchester. I enclose copies of their letters and of the proposed amendments which are shown in italics and shall be glad if you will be so good as to obtain and forward to me the opinion of your Association on the proposed amendments for the information and consideration of the Government of India.

It will be seen that provision has been made in the draft revised rules for all the suggestions made by the Manchester Chamber except the proposal that the marking of the count on each bundle of yarn should be made legally compulsory. Legislation will apparently be necessary to give effect to this suggestion which wil result in placing yarns on the same basis in respect of the marking of the count as piece-goods are in respect of the stamping of length. The latter requirement has been made compulsors by a specific section of the Sea Customs Act, *viz.*, Section 18, and similar legislative provision will have to be made f the marking of the count is to be made compulsory. I shall be glad to know whether in the opinion of your Association such legislation is imperatively necessary in the interests of the trade in yarns.—I have, etc,

A. M. GREEN
Collector of Customs,

THE FINE COTTON SPINNERS' AND DOUBLERS' ASSOCIATION, LIMITED,
ST. JAMES'S SQUARE,
MANCHESTER, *September 5th*, 1922.

Yarn Department.

THE ASSISTANT SECRETARY,
THE BOARD OF TRADE COMMERCIAL RELATIONS AND TREATIES DEPARTMENT
ST. GEORGE STREET, LONDON, S.W. 1.

Ref. C.R.T. 2593-22.

DEAR SIR,

With further reference to your letter of the 30th ultimo regarding certain proposed amendments of the Indian Merchandise Marks Manual.

We understand that the Manchester Chamber of Commerce have this matter under consideration, and will be communicating with you thereon very soon. They will no doubt have some suggestions to make, and you can take it that we will fall into line with whatever they put forward.

We thank you for having brought the matter to our notice.—Yours faithfully,

For THE FINE COTTON SPINNERS'
AND DOUBLERS' ASSOCIATION, LIMITED,

E. MATHER,
Director.

CHAMBER OF COMMERCE,
MANCHESTER, *6th September* 1922.

THE ASSISTANT SECRETARY,
BOARD OF TRADE (COMMERCIAL RELATIONS AND TREATIES DEPARTMENT,
ST. GEORGE STREET, LONDON, S.W. 1.

Ref. C.R.T. 2593-22.

SIR,

I am desired to revert to your letter of 7th July in which you ask for this Chamber s observations with regard to certain proposed amendments to the Indian Merchandise Marks Manual. I am to say that the Committees concerned, *viz.*, the Trade and Merchandise Marks (Statutory) Committee and the Yarn Section have given this matter careful consideration, and the following are the decisions which have been reached :—

Rule 3 *and Paragraph* 41.

The following resolution was unanimously adopted with regard to the suggested alteration under these headings :—

> " We agree to the additions to the Indian Merchandise Marks Act as proposed in a letter from the Board of Trade dated 7th July, so long as the standard 840 yards hank is observed, and every bundle is marked or ticketed to indicate the correct count."

With regard to marking " double hank " on the bundle in order to avoid any possible deception, I am to say that my Committees consider that the words " double hank " should be substituted by a double cross (XX). This method of signifying a " double hank " by " XX " is a well-known custom of the trade, and is recognised by all consumers. It is trusted, therefore, that this method of marking will be permitted.

Rule 3-F.

With regard to bleached yarn, I am to say that the Chamber is unable at the moment to submit any observations with regard to the suggested amendments. A Sub-Committee has been formed to go carefully into this question, and we will endeavour to let you have its observations with as little delay as possible.—Yours faithfully,

A. J. C. WACTUS,
Asstt. Secretary.

CHAMBER OF COMMERCE,
MANCHESTER, 1*st December* 1922.

THE ASSISTANT SECRETARY,
BOARD OF TRADE (COMMERCIAL RELATIONS AND TREATIES DEPARTMENT),
St. GEORGE STREET, LONDON, S.W.1.

SIR,

Indian Merchandise Marks Manual.

I am desired to revert to your letter of 7th July (Reference 2593-22) and subsequent correspondence relative to the proposed amendments of the Indian Merchandise Marks Manual, and to inform you that a Special Committee of the Yarn Section of the Chamber, has now given careful consideration to the suggested revision of Rule 3 (*f*), concerning bleached yarns. Particular attention has been given to the scale of percentages which come into operation when the described or invoice weight of bleached yarn exceeds the actual weight, and I am to say that the Committee are strongly of opinion that the allowances in this respect should be revised.

It is desirable to bear in mind that yarns in this country are sold on the basis of the grey (or unbleached), length and weight, and therefore, shrinkage in the length of bleached yarns should be permissible as long as the average hank is not less than 819 yards. This would bring bleached yarn under the same allowance provided for in connection with dyed yarn under Rule 4.

Furthermore, in considering the percentages in the scale already referred to, it is necessary to make allowances for the natural moisture in cotton, which is always reckoned at 8½ per cent.

The following is the scale which the Committee suggest should be substituted for that already in the Manual :—

10 per cent. in counts up to 24.
8½ per cent. in counts from 25—40 American cotton yarn.
7½ per cent. in counts from 41—60 American cotton yarn.
7½ per cent. in counts from 41 and upwards, Egyptian.

For double (2-fold) yarns the above percentages be 1 per cent. less, as a general rule.

Whilst in actual practice there will be some variation in the above percentages, chiefly owing to the different qualities of the yarn, it is felt that if this scale is adopted it will prove of very great benefit to the traders concerned.

As an illustration of the difficulties which merchants experience in endeavouring to conform to the present scale, I am to say that recently a large shipment of yarn was rejected in India, owing to the weight averaging 9 lbs. 3 ozs. instead of 9 lbs. 8 ozs. permissible under the Indian Merchandise Marks Act, although the yarn in the grey was correct weight and length, and the resulting reduction in weight was more or less equalised by a gain in counts. This consignment would have been accepted in this country, but was only taken up by the customer in India on payment of a considerable allowance by the Manchester supplier who had no means of redress.

It is to safeguard against such contingencies, which the present conditions of trade render it almost impossible to avoid, that I am desired to submit to you a revised scale together with the recommendation that it should be included in any revisions which may be made in the near future in the Indian Merchandise Marks Manual.—Yours faithfully,

E. RAYMOND STREAT,
Secretary.

FEDERATION OF MASTER COTTON SPINNERS' ASSOCIATIONS, LIMITED,
MANCHESTER, *25th November* 1922.

H. FOUNTAIN, ESQUIRE,
BOARD OF TRADE (COMMERCIAL RELATIONS AND TREATIES DEPARTMENT),
LONDON, S.W. 1.

DEAR SIR,

C.R.T. 2593-22.

Indian Merchandise Marks Manual.

Your letter of the 7th July last with enclosure and subsequent correspondence was placed before my Committee on the 22nd instant when the following resolution was adopted :—

" We agree to the additions to the Indian Merchandise Marks Act as suggested in the letter from the Board of Trade dated 7th July 1922, so long as the standard 840 yards hank is observed, and every bundle is marked or ticketed to indicate the correct count. With regard to marking " double hank " on bundles my Committee consider that the words " double hank " should be substituted by a double cross " (XX) ".—Yours faithfully,

JOHN POGSON,
Secretary.

DRAFT AMENDMENT OF RULE III ON PAGE 12 OF THE MERCHANDISE MARKS MANUAL, 1921 EDITION.

III.—A trade description of count or number, length or weight, applied to grey, or bleached cotton yarn, shall not be deemed to be false in a material respect unless—

(*a*) the described count or number is greater or less than the actual count or number by more than 5 per cent. provided that the average count of the whole of the yarn in question is not greater or less than the described count ; or

(*b*) (i) *in a bundle of grey yarn, the average length of the whole number of single hanks is less than* 840 *yards and of double hanks is less than* 1,680 *yards and*

(ii) *in a bundle of bleached yarn, the average length of single hanks is less than* 819 *yards and of double hanks is less than* 1,638 *yards ; or*

(*c*) in a bundle of yarn of any count under 50, described as being ten pounds in weight, the number of knots of twenty hanks each is not half, or the number of knots of ten hanks each is not the same as, and the number of knots of five hanks is not double the described count or number of the yarn ; or

(*d*) in a bundle of yarn of any count under 50, described as being five pounds in weight, the number of knots of 20 hanks each is not a quarter of, or the number

of knots of 10 hanks each is not half, or the number of knots of 5 hanks each is not the same as, the described count or number of the yarn ; or

(*e*) in a bundle of yarn of any count from 50 upwards, the number of knots of 20 hanks each is not half, or the number of knots of 40 hanks each is not a quarter when the described weight is ten pounds, and is not a quarter or an eighth, when the described weight is five pounds, of the count or number of the yarn; or

(*f*) in the case of " bleached yarn, " the described weight exceeds the actual weight by more than—

10 *per cent. in counts up to* 24 ;

8½ *per cent. in counts from* 25 *to* 40 ;

7½ *per cent. in counts from* 41 *to* 60 *and upwards*;

the allowance being 1 *per cent. less than that specified in each o the above cases if the bleached yarn in bundle is two-fold.*

Provided that for the purposes of applying clauses (*c*), (*d*) *and* (*e*) *to importations of single yarn in double hanks and of two-fold yarn in single and double hanks, one single hank of two-fold yarn and one double hank of single and of two-fold yarn shall be taken respectively as two, two and four hanks of single yarn, but the described count or number shall contain a definite indication that the yarn in the bundle is two-fold or in double hanks or both as the case may be.*

SUBSTITUTE THE FOLLOWING IN PLACE OF PARA 41 ON PAGE 34 OF THE MERCHANDISE MARKS MANUAL, 1921 EDITION.

41. Yarn is ordinarily made up in 5 or 10-lb. bundles containing a certain number of knots, which in turn contain a certain number of hanks.

(*Bundles of yarn of* 5 *or* 10 *lbs. weight are ordinarily made up in knots containing single or two-fold yarn of hank of* 840 *yards each and also single or two-fold yarn of double hanks of* 1,680 *yards each :*) and, as contemplated in paragraphs III to V of Notification No. 1474, as subsequently amended, reproduced in Part II, there is or should be a definite relation between the number of knots in a bundle and the count. Thus in a 10-lb. bundle in which there are 10 hanks (*of single yarn*) to the knot, the number of knots is, or should be, the same as the number of the count. Similarly, if such a bundle is made up with 20 hanks to the knot, the number of the latter is, or should be, half the number of the count, and so on. But such a make-up does not of itself amount to a trade description of the count : to constitute the latter, as mentioned in rule 2 above, there must be a description or statement applied to the yarn, or an indication, direct or indirect, of the nature of a description or statement, including the use of any numeral, word or mark which according to the custom of the trade is commonly taken to be an indication of the count ; *and any such description must be so qualified as to indicate the mode of reeling of the yarn if it is two-fold yarn or in double hanks or both.* Thus the mark " 20s " applied to the wrapper of a bundle of yarn indicates that the count is 20. *Similarly, for a bundle of* 40 *counts of two-fold yarn in single hanks the correct marking should be* " $\frac{40s}{2}$ " *or* " 2-40s " ; *or for a bundle of the same count of single or two-fold yarn in double hanks, the marking should be* " 40s.-*XX* " *or* " $\frac{40s}{2}$ (*or* 2-40s) *XX* " (*XX being the trade signification of a double hank*) *according as the yarn is single or two-fold ;* and, in the absence of the words ' metric count ' or other definite indication that the yarn is measured on the metric system, *such marking* should be regarded as indicating further that it is measured by the British system.

No. 405-69 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 3rd *May* 1923.

THE COLLECTOR OF CUSTOMS,
BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, R.S.R. No. 776, dated the 10th April 1923, upon the subject of the proposed amendments of Rule III and Rule 41 of the Merchandise Marks Manual.

The views of my Committee upon the amendments are given below.

Rule III (*b*) (1) and (*b*) (2).—The suggested amendments are approved.

Rule III (*f*).—The alterations suggested by the Committee of the Yarn Section, Manchester Chamber of Commerce, would appear to be warranted for the reason that it is the usual practice to buy bleached yarn on the basis of grey count, and the buyer is aware that yarn purchased on such a basis will lose weight and length in the bleaching process and knows therefore that the bleached yarn delivered will be short in weight, and finer in count owing to loss in the process of bleaching.

If exact count and weight as marked upon a bundle are required by the purchaser it is thought that this should be clearly stated in the order or contract, so that the merchant selling the yarn may make arrangements for the spinner to spin 'heavy' to compensate for the loss in bleaching. In the absence of any such special clause in the order or contract the suggested scale of allowance is equitable, taking into consideration the general system of yarn purchase.

Rule 41.—The necessity for allowing two methods of indicating two-fold yarn has not been established, and it is suggested that only one system be allowed as under ; *e.g.*, two-fold 40s yarn should be indicated 2-40s.

The proposal to indicate double hanks by " XX " is in the opinion of my Committee in accordance with the general custom of the trade and is therefore approved.

In reply to the last paragraph of your letter, R.S.R. 776, I am to say that the compulsory marking of the count upon each bundle of yarn should be advantageous.—I have, etc.,

T. MALONEY.
Asstt. Secretary.

No. 6340.

DEPARTMENT OF COMMERCE,
DELHI, 21*st November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Corrigenda to the Merchandise Marks Manual.*

SIR,

I am directed to forward for information copies of Corrigenda to the Merchandise Marks Rules.—I have, etc.,

E. F. ROGERS,
Assistant Secretary to the Government of India.

CORRIGENDA TO THE MERCHANDISE MARKS MANUAL, FOURTH AND REVISED EDITION, DATED THE 10TH NOVEMBER 1923.

1. *Substitute the following instruction for clause III of Notification No.* 1474, *dated the* 13*th November* 1891, *as subsequently amended, printed at pages* 12 *and* 13 *of the Manual :—*

"III.—A trade description of count or number, length or weight, applied to *grey* or *bleached cotton yarn*, shall not be deemed to be false in a material respect, unless—

(*a*) the described count or number is greater or less than the actual count or number by more than 5 per cent., provided that the average count of the whole of the yarn in question is not greater or less than the described count ; or

(*b*) (*i*) in a bundle of *grey yarn*, the average length of the whole number of single hanks is less than 840 yards and of double hanks is less than 1,680 yards; or

(*ii*) in a bundle of *bleached yarn*, the average length of single hanks is less than 819 yards and of double hanks is less than 1,638 yards ; or

(*c*) (*i*) in a bundle of yarn of any count under 50, described as being 10 lbs. in weight, the number of knots of 20 hanks each is not half of, or the number of knots of 10 hanks each is not the same as, or the number of knots of 5 hanks each is not double, the described count or number of the yarn ; or

(*ii*) in a bundle of yarn of any count under 50, described as being 5 lbs. in weight, the number of knots of 20 hanks each is not a quarter of, or the number of knots of 10 hanks each is not half of, or the number of knots of 5 hanks each is not the same as, the described count or number of the yarn ; or

(*iii*) in a bundle of yarn of any count from 50 upwards, the number of knots of 20 hanks each is not half, or the number of knots of 40 hanks each is not a quarter, when the described weight is 10 lbs., or is not a quarter or an eighth, when the described weight is 5 lbs., of the count or number of the yarn ; or

(*d*) in the case of *bleached yarn*, the described weight exceeds the actual weight by more than—
10 per cent. in counts up to 24 ;
8½ per cent. in counts from 25 to 40 ;
7½ per cent. in counts of 41 and upwards ;

the allowance being 1 per cent. less than that specified in each of the above cases if the bleached yarn in the bundle is two-fold :

Provided that for the purposes of applying any of the sub-clauses of clause (*c*) to importations of single yarn in double hanks and of two-fold yarn in single and double hanks, one single hank of two-fold yarn, one double hank of single yarn, and one double hank of two-fold yarn shall be taken respectively as two, two and four hanks of single yarn, but the described count or number shall contain a definite indication that the yarn in the bundle is two-fold or in double hanks or both, as the case may be."

2. *For existing Rule* 41, *substitute the following :—*

"41. Yarn is ordinarily made up in 5 or 10-lb. bundles containing a certain number of knots, which in turn contain a certain number of hanks :

Bundles of yarn of 5 or 10 lbs. weight are ordinarily made up in knots containing single or two-fold yarn of hanks of 840 yards each and also single or two-fold yarn of double hanks of 1,680 yards each : and, as contemplated in paragraphs III to V of Notification No. 1474, as subsequently amended, reproduced in Part II, there is or should be a definite relation between the number of knots in a bundle and the count. Thus in a 10-lb. bundle in which there are 10 hanks of single yarn to the knot, the number of knots is, or should be, the same as the number of the count. Similarly, if such a bundle is made up with 20 hanks to the knot, the number of the latter is, or should be, half the number of the count, and so on. But such a make up does not of itself amount to a trade description of the count : to constitute the latter, as mentioned in Rule 2 above there must be a description or statement applied to the yarn, or an indication, direct or indirect, of the nature of a description or statement, including the use of any numeral, word or mark which according to the custom of the trade is commonly taken to be an indication of the count ; and any such description must be so qualified as to indicate the mode of reeling of the yarn if it is two-fold yarn or in double hanks or both. Thus the mark " 20s. " applied to the wrapper of a bundle of yarn indicates that the count is 20. Similarly, for a bundle of 40 counts of two-fold yarn in single hanks the correct marking should be $\frac{\text{"40s"}}{2}$ or "2-40s" ; or for a bundle of the same count of single or two-fold yarn in double hanks, the marking should be " 40s XX " or $\frac{\text{"40s"}}{2}$ (or 2-40s) XX " (XX being the trade signification of a double hank) according as the yarn is single or two-fold ; and, in the absence of the words " metric count " or other definite indication that the yarn is measured on the metric system, such marking should be regarded as indicating further that it is measured by the British system."

APPENDIX E.—10.

CUSTOMS DUTIES ON PIECE-GOODS IMPORTED INTO EAST AFRICA.

No. 1250.

DEPARTMENT OF COMMERCE,
DELHI, *26th February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I would refer to your letter, No. 824 of the 5th October, regarding the specific import duty imposed by the Administration of Kenya Colony on unbleached cotton piece-goods. Representations were made to the Administration in the sense of your letter and an answer has now been received. It is apparent from this that the imposition of specific duties on this class of cotton goods was in pursuance of the general policy which it was desired to follow of substituting specific for *ad valorem* duties wherever possible or feasible. This was not possible in regard to the more varied class of superior textiles, but did seem possible to the Customs Authorities of East Africa in regard to unbleached cotton goods. The matter was one of a purely administrative nature and not intended to differentiate against any particular class of goods or the products of any particular country.—I have, etc.,

E. F. ROGERS,
Assistant Secretary to the Government of India.

No. 219-50 of 1923.

THE MILLOWNERS' ASSOCIATION
BOMBAY, *27th March* 1923.

THE ASSISTANT SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, DELHI.

SIR,

I have the honour to refer to your letter, No. 7520 of the 26th ultimo, regarding the specific import duty on unbleached cotton piece-goods imposed by the Administration of the Kenya Colony.

In this connection I am directed by my Committee to state that they propose to take no further action on this question having nothing to add to the opinions expressed in their letter, No. 824-123 of 5th October 1922.—I have, etc.

R. AINSCOUGH,
Ag. Secretary.

APPENDIX E-11.

TARIFF BOARD.

PROTECTION TO STEEL INDUSTRY.

No. 36.

TARIFF BOARD,
SIMLA, *17th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to forward a copy of the enclosed Press *Communique* for the information of your Association.—I have, etc.,

S. N. BANERJI
Secretary, Tariff Board.

No. 35.

TARIFF BOARD,
SIMLA, *17th July* 1923.

Press Communique.

The Tariff Board have been appointed to advise the Government of India as to the means by which effect should be given to the policy accepted by the Government of India and approved by the Legislative Assembly of adjusting the fiscal system of the country so as to foster the development of industries. In the Resolution of the Government of India in the Department of Commerce, No. 3748, dated 10th July 1923, the Board were directed to examine first the question of extending protection to the manufacture of steel in India. In order that the Board may proceed with their investigations without undue delay it is important that they should receive as soon as possible from firms or persons interested in the steel industry or the industries dependent on the use of steel full statements of their views.

2. The primary question to be examined is whether the circumstances of the steel industry are such as to justify protection being extended to it and, if so, what should be the nature and extent of the protection given. But the Board have also to take into account the effect which any measures they recommend may have on industries dependent on the use of steel, and in particular the industries which manufacture wagons, locomotives and other Railway requisites. It will be necessary for the Board to keep this aspect of the case constantly in mind throughout their enquiries, and it will greatly facilitate their work if those interested in the industries referred to will submit statements of their views as soon as possible, and state at the same time whether they desire that a witness or witnesses, should be examined orally in support thereof.

3. The Board's office will close in Simla on the 8th August and the Board will then proceed to Jamshedpur where the evidence adduced on behalf of the Tata Iron and Steel Company will be taken. On the completion of their work at Jamshedpur the Board will continue their enquiries at Calcutta on a date to be announced subsequently.

S. N. BANERJI,
Secretary, Tariff Board.

No. 966-97 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th August* 1923.

THE SECRETARY,
TARIFF BOARD, SIMLA.

SIR,

I am directed to acknowledge the receipt of your letter, No. 36, dated the 17th July 1923, enclosing a copy of a Press *Communique* with reference to the investigation now being made as to the advisability of protecting the Steel Industry of India.

In reply I am to say that, while my Committee are in favour of a general policy of protection for infant industries, they do not consider themselves sufficiently competent to give any weighty opinion in the present enquiry.

Under the circumstances the Association does not intend to send a representative for oral examination by the Board.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX E-12.

THE EXCISE COMMITTEE.

DRINK QUESTION : MR. SAKLATVALA'S EVIDENCE.

Examined by the President, Mr. Saklatvala said the consumption of liquor amongst mill-hands was not declining. He was afraid the reverse was the case. He attributed this mainly to the fairly high wages they had been getting for the past three or four years and the facilities which they had for obtaining liquor, there being shops in the mill areas. They did not find actual cases of drunkenness during working hours; but they found that on holidays the mill-hands drank heavily, with the result that they could not attend the mills and the production of the mills was affected. He advocated the closing of

liquor shops in the mill areas on holidays and their removal as far as possible from the mill district. In some of the areas there were too many shops. He did not think that by a reduction in the number of shops mill-hands would rush to the remaining few shops. If the shops were considerably reduced, it might be that some people would not care to go far to have their drinks. He thought the nearness of the shops was a temptation to them. Ordinarily, the absence of mill-hands from work was 12 to 15 per cent. mostly due to sickness, but on the days following holidays the percentage went up to 25 per cent. or even more, if the pay day was very near the holiday. It would be better if the shops were closed on pay days and on holidays. He did not think it was necessary from the health point of view that they should drink after their day's work. It was generally stated in all countries that they required some sort of stimulant as they had to work 9 or 10 hours a day, and not in very happy conditions. In a mill 75 per cent. of the workers were adult males, 20 per cent. women, and 5 per cent. half-timers. As a rule women workers did not drink except perhaps some '*naikanis*.' But women were given easier work. They were able to bear that strain, but it was difficult to say whether they would be able to bear the strain of men's work.

A mill-hand spent anything between 4 and 8 annas per day on drinks—about Rs. 7 or Rs. 8 a month.

Loss of Revenue.

THE PRESIDENT—If you advocate a system of partial or total prohibition, there would be a considerable loss of Government revenue. What means do you suggest to recoup the loss ?

THE WITNESS—That is for Government to find out.

We now have our own Government. Government say that they are quite prepared to forego the excise revenue, but to meet the cost of Administration they have to raise the revenue from other sources. By what means do you suggest it should be raised ?

By encouraging industries, by properly developing agriculture and by managing the forests in a better manner. I would be against any taxation either on the employer or on the employed.

Coming to the question of rationing, the witness said the system of coupons could not be carried out impartially and in the end it would not serve its object. A better plan for reducing consumption was a reduction in the number of shops and of hours of sale and closing the shops on holidays.

Replying to Rao Saheb D. D. Desai, the witness said if total prohibition was adopted in Bombay City there would not be illicit distillation of liquor in the city itself, but it might encourage illicit distillation in the neighbouring places and importation of illicit liquor into Bombay.

MR. H. F. KNIGHT: Do you consider that the Bombay Presidency is willing to bear an additional taxation of three crores of rupees a year when prohibition has been introduced?

THE WITNESS: The question would arise if total prohibition were introduced immediately, but not when partial prohibition was introduced. In the latter case the loss of revenue would be made up gradually.

Additional Taxation.

Proceeding, the witness said he did not think the public would like to be taxed directly, not, at any rate, simply because there was going to be prohibition. As to indirect taxation, just as in any other case of necessity Government could raise taxation, they could do so in the case of prohibition also. He was not entitled to speak on behalf of the public, but from the point of view of the millowners he did not think it would be fair to tax either the

employer or labourer. The main inducement which they offered to the labourers for not drinking was that by that means they would make a saving. But if as a result of prohibition they were going to be taxed, that would not encourage them to give up drink.

Replying to Mr. Ambalal Sarabhai, the witness agreed that the goal of their policy should be total prohibition.

MR. SARABHAI: Would you prohibit it in the case of Europeans and other foreigners also?

THE WITNESS: Yes.

And you would prohibit foreign liquors too?

Yes.

You don't think that it is necessary for the health of mill-workers that they should drink?

No.

Replying to a further question, the witness said he would not object to indirect taxation if Government did not find a better way of raising the lost revenue.

APPENDIX F-1.

INDIAN MERCANTILE MARINE.

No. 109.

INDIAN MERCANTILE MARINE COMMITTEE,
DELHI, *the 7th March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to forward 30 copies of the questionnaire prepared for witnesses giving written evidence for the Indian Mercantile Marine Committee and to say that my Committee will be glad to receive written replies from your Association and any other persons or firms known to you who are likely to have views of importance to submit to the Committee. As at present arranged the Committee will assemble at Bombay on the 3rd April for the consideration of the written evidence received and the oral examination of those witnesses who can conveniently appear at Bombay for the purpose.—I have, etc.,

J. H. GREEN,
Secretary.

QUESTIONNAIRE.

Development of Shipping Industries.

1. What is your opinion regarding the present condition of the Shipping industry in India?

2. If you consider the situation unsatisfactory, what, in your opinion, are the conditions in India at present which militate against the development of shipping enterprises by the people of this country?

3. Can you suggest any measures to remove or mitigate existing difficulties or disabilities, without having recourse to State aid, and to encourage the people of this country to embark on shipping enterprises ?

4. Are you of opinion that State aid is necessary or desirable to promote the satisfactory development of shipping industries by the people of this country ?

5. If you consider State aid necessary or desirable, what method or methods do you advocate ?

6. Do you advocate any legislative measures for the purpose of the satisfactory development of shipping industries by the people of this country and, if so, what should the legislative measures be ?

7. Do you favour the grant of navigation bounties to vessels owned by the people of this country and on the Indian register and trading (*a*) between Indian ports, (*b*) between India and ports abroad and (*c*) between ports outside India ?

8. Would you, in the case of vessels owned by the people of this country and registered in India, restrict the grant of navigation bounties to specified routes and, if so, to what routes, and state your reasons for selecting the particular routes you suggest ?

9. Do you advocate any limits as to gross registered tonnage, average speed at sea and age for the aforesaid vessels to be eligible for a navigation bounty and, if so, what limits in each case ?

10. If you are in favour of these bounties, what rates and limits of bounty would you advocate for the aforesaid vessels for a bounty based on gross registered tonnage, minimum average speed at sea and minimum distance run over a stated period ?

11. Would you recommend any additional percentage of increased bounty for extra speed over and above the minimum average speed at sea advocated by you and, if so, what percentage on vessels engaged in trading as indicated in question No. 7 (*a*), (*b*) and (*c*) ?

12. Do you advocate that provision should be made for the gradual reduction of the bounty after a specified term of years ? If so, what percentage of reduction would you suggest and after how many years for vessels engaged in trading as indicated in question No. 7 (*a*), (*b*) and (*c*) ?

13. Would you advocate that navigation bounties should not be paid to vessels built outside of India unless they have been on the Indian register for a specified period of years and, if so, for what period ?

14. Do you advocate that navigation bounties should cease altogether after a specified period of years in respect of vessels built outside of India and, if so, after what period ?

15. Would you advocate that all vessels receiving a navigation bounty must take on board a certain number of Indian apprentices for purposes of training ?

16. Would you exclude the employment of (*a*) non-British subjects and (*b*) non-British Indian subjects on vessels receiving a navigation bounty except when vacancies, which it is impossible to fill, occur at a foreign port ? If you advocate exclusion, would you reserve any power to the Government to make exceptions ?

17. Would you advocate the cessation of navigation bounties in the case of vessels being sold, chartered or mortgaged to non-Indians ?

18. Under the provisions of the Indian Coasting Trade Act V of 1850, the coasting trade of India is open to all comers. Are you in favour of this policy or do you recommend

any reservation of the Indian coasting trade for the development of an Indian Mercantile Marine and, if so, what ?

19. What, in your opinion, would be the effect of any policy of reservation on the Indian coastal trade ?

20. If you advocate the reservation of the Indian coastal trade, would you impose a condition that such ships should give facilities for training Indian apprentices ?

21. What size and description of vessels, in your opinion, are most likely to be required for an Indian Mercantile Marine ?

Development of Shipbuilding and Marine Engine Construction.

22. Do you consider that vessels required for the Indian Mercantile Marine should be built entirely in private shipyards, or do you recommend the establishment or development of Government dockyards for this purpose ?

23. What is your opinion regarding the present condition of the Shipbuilding and Marine Engine construction industry in India ?

24. If you consider the situation unsatisfactory, what, in your opinion, are the conditions in India at present which militate against the development of such industries by the people of this country ?

25. Can you suggest any measures to remove or mitigate existing difficulties, or disabilities, without having recourse to State aid, and to encourage the people of this country to embark on such industries ?

26. Are you of opinion that State aid is necessary or desirable to promote the satisfactory development of those industries by the people of this country ?

27. If you consider State aid necessary or desirable, what method or methods do you advocate ?

28. Do you advocate any legislative measures for the purpose of the satisfactory development of these industries by the people of this country and, if so, what should the legislative measures be ?

29. Are you in favour of the grant of construction bounties to vessels built in Indian shipyards ?

30. Do you advocate that construction bounties should be confined to vessels built of steel only ? If so, what, in your opinion, should be the minimum gross registered tonnage of vessels built in Indian shipyards, which can be considered eligible for a construction bounty ?

31. If you advocate the grant of construction bounties, what rate per ton of gross registered tonnage do you recommend should be given for the hull alone ?

32. If propelling machinery also is built in India, would you advocate a bounty per actual horse-power being paid to the propelling machinery builder ?

33. In the case of vessels which are to receive shipbuilding bounties, do you advocate that no materials made outside of India should be used for the construction of the hull and propelling machinery or would you advocate any exceptions such as :—

(*i*) Stem, stern post, rudder and rudder tiller, rudder post, quadrant, and rudder pintles.

(*ii*) "A" brackets and triple screw shaft bearings.

(*iii*) All stanchions not less than 7 inch diameter.

(*iv*) All kinds of springs.

(*v*) Corrugated and plain or flanged boiler furnaces.

(*vi*) Rotor (wheel) spindle or shaft and blades for turbine engines.

(*vii*) Patented articles or articles of new design made abroad.

(*viii*) Windlasses, cargo winches, steering engines and gear, anchors and chains wire ropes, hand bilge pumps, fire pumps, cabin ports, electric apparatus steam and electric pumps, and ash ejectors.

(*ix*) Steel plates, angles, forgings and castings (iron or steel).

34. If you advocate any exceptions as suggested above, do you recommend the gran of any customs concessions, and, if so, what?

35. What measures do you suggest to prevent the abuse of these concessions?

Encouragement of the Construction of Wooden Ships.

36. What is your opinion regarding the present condition of the Wooden Shipbuilding ndustry in India?

37. If you consider the situation unsatisfactory, what, in your opinion, are the conditions in India at present which militate against the further development of such industry by the people of this country?

38. Can you suggest any measures to remove or mitigate existing difficulties or disabilities, without having recourse to State aid, and to encourage the people of this country to further develop such industry?

39. Are you of opinion that State aid is necessary or desirable to promote the further development of this industry by the people of this country?

40. If you consider State aid necessary or desirable, what method or methods do you advocate?

41. Do you advocate any legislative measures for the purpose of the further development of this industry by the people of this country and, if so, what should the legislative measure be?

42. Are you in favour of the grant of construction bounties to wooden ships built n Indian shipyards?

43. Is any difficulty experienced in effecting the insurance of Indian-built wooden ships and, if so, what remedial measures do you recommend?

Officers for the Indian Mercantile Marine.

44. Do you consider that any considerable number of the youths of this country are likely to be desirous of following the sea in the capacity of Officers in the Mercantile Marine?

45. If so, should Government take any active steps to provide for—

(*a*) their training,

(*b*) future employment, and

(*c*) facilities for further study when qualifying for Board of Trade certificates in the various grades, or would you leave these to private enterprise in India?

46. Do you advise that cadets for training should proceed direct to sea as apprentices or should they undergo a preliminary course of instruction in a training ship or training establishment on shore?

Preliminary training as cadets.

47. If you are in favour of preliminary training in a training ship or establishment, do you advise that this should be carried out in India, and if so do you recommend that the training ship or establishment should be provided or supported by Government?

48. If some cadets are also trained in England, do you consider that they should be expected to pay the full fees for such training, or do you advise that Government should assist by establishing a system of scholarships for the purpose? If the latter, please give your views regarding the form which these scholarships should take.

49. If the training ship or establishment should be in India, should there be one or more, and do you recommend that the maintenance charges of such institutions should be met wholly or partially by the levy of fees? If not wholly, by what means do you suggest that the maintenance charges should be met?

50. Do you advocate the establishment of a training ship or nautical college on shore?

51. Do you advocate that after undergoing their preliminary training, the boys should serve a period of apprenticeship in steamers of the Mercantile Marine or in a sea-going training ship?

Further training as apprentices to the sea.

52. If the former, do you consider that shipowners are likely to accept apprentices for training, and if not, do you know what their principal objections are to doing so? Can you suggest any measures to overcome such objections and to encourage shipowners to accept apprentices?

53. If the apprentices are required to pay a premium for their apprenticeship, should Government pay the whole, or any portion of it?

54. If you recommend the provision of a sea-going training ship for apprentices, do you consider that this should be supplied and maintained by Government, or are you of opinion that it could be maintained entirely or partially by premiums and by carrying freight or Government stores?

55. Do you consider that apprentices in a sea-going training ship should be given free food, and any uniform or clothing allowance during apprenticeship?

56. Have you any views as to the curriculum of study during the period of training as a cadet and as an apprentice?

57. Do you consider that any sort of Nautical Academy or Academies should be established for the purpose of enabling Indian Mercantile Marine Officers, who have completed their apprenticeship, to undertake special studies before appearing for their Board of Trade Certificate for Mates and Masters, on the lines that now obtain in the United Kingdom?

58. If so, how many academies do you consider are likely to be required for the purpose and in which ports should they be situated? Could they be made self-supporting by fees or should they be provided and maintained wholly or partially by Government?

Engineers for the Indian Mercantile Marine.

59. Do you consider that any considerable number of the youths of this country are likely to be desirous of following the sea in the capacity of Engineers in the Mercantile Marine?

60. If so, should Government take any active steps to provide for—

(*a*) their training,

(*b*) future employment, and

(*c*) facilities for further study when qualifying for Board of Trade certificates in the various grades or would you leave these to private enterprise in India ?

61. Will you please state your views in detail as to the nature of the facilities which should be supplied by Government ?

62. Do you consider that the present Engineering and Shipbuilding firms in India can give sufficient practical training to apprentices to enable them to become efficient Marine Engineers ?

63. Are there any schools, colleges or institutes in the ports of India where sufficient theoretical knowledge can be obtained by apprentices to enable them to become efficient Marine Engineers, and if so, are the numbers sufficient ?

Recruitment of Indians as Executive Officers and Engineers in the Royal Indian Marine.

The commissioned ranks of the Royal Indian Marine both in the Executive and Engineering branches are open to Indians provided they have the necessary qualifications. These qualifications are :—

Executive officers.

Under the rules, as they stand at present, the limits of age for appointment to the junior executive rank of the Royal Indian Marine, *viz.*, sub-lieutenant, are 17 and 22 years. A Board of Trade certificate (second mate) is not obligatory, but in lieu thereof a candidate must produce evidence of four years' service at sea, or a course in a training ship with subsequent service at sea amounting to four years in all. Candidates must have had sea service outside the Indian Ocean. Preference is ordinarily given to candidates trained on His Majesty's School Ships "Conway" or 'Worcester" or at the Pangbourne Nautical College. If a candidate is without a Board of Trade certificate, he is appointed on probation as a midshipman for 18 months in the first instance, during which period he is required to qualify for promotion to the rank of sub-lieutenant. The candidates are selected by a Selection Board appointed by the Secretary of State for India.

The Government of India are now considering proposals for obtaining candidates for the Royal Indian Marine direct from the training ship in future, instead of from the Mercantile Marine Service, and for completing their training in India.

The "Worcester" is at present the only training establishment which is prepared to take youths from this country and that only to a limited extent. They would have to join at the age of fourteen.

The Royal Indian Marine being a small service the average entry in each year is only about four.

64. Do you consider the present arrangement adequate or would you recommend some other scheme, such as the establishment of a training ship in India for the Royal Indian Marine or a combined training ship for the Royal Indian Marine and proposed Indian Mercantile Marine ? Please state your views.

Engineer officers.

The qualifications for these appointments are five years' service as an apprentice in a recognised Engineering firm or Government Dockyard.

At present there are no Engineering firms or Government Dockyards which can give the necessary training in Marine Engineering as no construction work of sufficient size is undertaken.

It will be necessary, therefore, until a shipbuilding industry is instituted in India or the Royal Indian Marine Dockyard is largely developed, that candidates for commissions in the Engineering branch of the Royal Indian Marine must be trained in Great Britain.

65. Under these circumstances, do you consider that the Government should give any facilities to enable suitable candidates to serve their apprenticeship ?

General.

Postal subventions.

It has always been an accepted principle that so far as Maritime Services are concerned, the course of the post should follow as far as possible the course of trade. Consequently to secure the maximum economy in carrying mails, steamer services already in existence have been utilised for the purpose. Subsidies are fixed by negotiation or tender based on the regularity and speed of the services and the number of miles combined with the speed has been the determining factor in fixing the rate.

66. Do you accept the above or have you any other views as to how these mail contracts should be arranged ?

67. What other conditions, if any, do you consider it necessary or advisable to introduce in mail contracts in the future and with what object ?

68. What considerations, if any, do you wish to urge in order to give all steamship companies in India an equal chance of competing for mail contracts ?

Indirect aid.

69. Do you advocate any methods of indirect aid to promote the establishment of an Indian Mercantile Marine ? If so, what are they ?

Finance.

70. If you have advocated direct or indirect State aid or assistance, what method or methods can you suggest for the purpose of raising the funds required ? Will you give figures in support of your proposals, including the total sum involved ?

APPENDIX A.

Shipbuilding and Engineering.

1. What kind of ships or vessels do you build, wood or steel, or both ?

2. What is the largest wood ship you have built ?

3. What is the largest steel vessel you have built ?

4. Do you build engines ?

5. What is the largest engine you have built for a vessel ? Give the dimensions and power.

6. Do you build boilers ?

7. What are the dimensions and working pressure of the largest boiler you have built?

For the purpose of questions Nos. 1 to 35 " vessels " should be deemed to mean " self-propelled vessels " unless where otherwise expressly stated.

" Actual horse-power " should be deemed to mean " indicated horse-power " except in the case of turbine engines. In the latter case it should be " shaft horse-power " *plus* 10 per cent.

The words " bounty " and " subsidy " have been used in the questionnaire with a strict regard to the litera meaning of these terms. Thus " bounty " should be understood to mean a free gift of money by the State for the encouragement of the shipping or shipbuilding industry, and " subsidy " a payment made by Government for the performance of a specific service such as the conveyance of mails.

8. What is the area of your shipyard?

9. How many building berths have you?

10. What lengths of ship or vessel can you build and launch?

11. What number of ships or vessels of the sizes stated by you could you build per year with your present plant if the necessary contracts were secured?

12. What amount of engines and propelling machinery for the number of vessels stated above could you make?

13. If you could not make all or part of the propelling machinery and boilers could you get it supplied quickly enough to secure the output of vessels *per annum* stated above?

14. The total tonnage of steamers of the Indian Shipping Companies and shipowners in the ports of India is stated to be about 140,000 tons gross. Assuming that the replacement of this tonnage takes place every twenty years, what proportion of this replacement could your present plant undertake?

15. If you saw a certainty of building sufficient ships or vessels of larger size than you can now build, would you enlarge your present shipyard and plant and to what extent?

16. It has been stated that the Mercantile Marine of Japan was 491,258 tons gross in 1906, and that it increased to 841,931 tons in 1914, showing an average increase of 43,834 tons per annum for the eight years. Suppose that the shipbuilders of India had to construct a mercantile marine at this rate, what amount of tonnage per annum would you be prepared to construct?

17. Where do you recommend the placing of a shipyard or shipyards assuming that measures were taken " for the encouragement of shipbuilding and of the growth of an Indian Mercantile Marine by a system of bounties, or other measures " ?

18. Can you give the Committee the approximate relative cost of vessels and machinery built in India as compared with other countries?

19. If so, will you state the relative rates paid per hour of the relative trades, and the relative amount of work produced per hour in the various countries including India?

20. Can you give the relative cost, in the various countries, of the principal kinds of material that go to make a vessel and her machinery?

21. Will you give the average and maximum number of men you have employed

(1) Before 1914,

(2) Between 1914 and end of 1918,

(3) Since the beginning of 1919,

giving them under the various headings of staff (in detail), and of their respective trades?

22. Will you furnish statements as to the number and scope of the machines that you have in your works and supply plans of your shipyards, if you have any?

23. If you have any plans of proposed new shipyards in India, will you supply them?

APPENDIX B.

Terms of Reference.

To consider what measures can usefully be taken :—

(1) for the liberal recruitment of Indians as Deck or Executive Officers and Engineers in the Royal Indian Marine ;

(2) for the establishment of a Nautical College in Indian waters for the purpose of training Executive Officers and Engineers of ships ;

(3) for ensuring the entertainment of Indian apprentices for training as such Officers and Engineers, in the ships owned by Shipping firms that enjoy any subsidy or other benefits from Government on any account, and for the creation of an adequate number of State scholarships for providing instruction in the Nautical Colleges and training ships in England, pending the formation of a Nautical College in India ;

(4) for the encouragement of shipbuilding and of the growth of an Indian Mercantile Marine by a system of bounties, subsidies and such other measures as have been adopted in Japan ;

(5) for the acquisition of training ships by gift from the Imperial Government or otherwise ; and

(6) for the construction of the necessary dockyards and engineering workshops in one or more ports.

No. 205.

INDIAN MERCANTILE MARINE COMMITTEE,
BOMBAY, *the 6th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In modification of my letter No. 109, dated the 7th March 1923, I am directed to inform you that owing to the paucity of written replies received to their questionnaire and the fact that certain important public bodies have asked to be given more time for the consideration and preparation of their replies, my Committee have decided to postpone the oral examination of witnesses. I am, therefore, to say that a full statement of the views of your Association may be sent to me at any time before the 1st September next.—I have, etc.,

J. H. GREEN,
Secretary.

No.261-54 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th April* 1923.

THE SECRETARY,
INDIAN MERCANTILE MARINE COMMITTEE, BOMBAY.

DEAR SIR,

I am directed to inform you that my Committee at a recent meeting discussed the written evidence to be given by them before your Committee.

In view of the fact that the time for submitting evidence has been extended, it is not intended to give replies at the present juncture. Meanwhile, there is one point upon which

my Committee would like further information, namely, "whether there is anything in British Merchant Shipping laws or in the rules and regulations connected therewith which prevents a non-British subject (more especially an Indian) from becoming an officer on a British ship."

I should be pleased if you could let me have a very early reply to my query, so that it may be circulated to my Committee.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 254.

INDIAN MERCANTILE MARINE COMMITTEE,
BOMBAY, 21*st April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In reply to your letter No. 261-54, dated the 7th April 1923, I have the honour to inform you that there is nothing under the British Merchant Shipping Act or rules published thereunder which prohibits the employment of a non-British subject either as an officer or in the crew of a British ship. I am to add that Indians, *i.e.*, British Indian subjects, cannot by any manner of means be classified as non-British subjects.—I have, etc.,

J. H. GREEN,
Secretary.

No. 1176-54 or 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th September* 1923.

THE SECRETARY,
INDIAN MERCANTILE MARINE COMMITTEE,
SIMLA.

SIR,

I have the honour to inform you that my Committee have now completed their consideration of the questionnaire circulated by the Indian Mercantile Marine Committee and I am to state their reply as follows.

2. I am strongly to emphasize that the Bombay Millowners' Association are convinced that the non-Indian control of the whole of the enormous sea-borne trade of this country is not in the best interests of the Indian nation, and are in favour of encouraging by every possible means the development of an Indian Mercantile Marine for the ocean-going as well as the coastal trade of India.

3. As may be presumed from the nature and constitution of the Association, my Committee are not in possession of such expert knowledge of the intricacies and ramifications of the shipping trade as would enable them to give detailed replies to the questionnaire or sufficiently weighty opinions on the numerous technical questions incorporated therein. Nevertheless they desire briefly to put forward suggestions in regard to some of the general questions involved.

4. With a view to the encouragement of private Indian enterprise in the ocean-going trade my Committee would suggest a reduction of the import duty chargeable on all goods carried in ships manned by Indian officers and engineers and an additional reduction of the

duty in the case of ships launched in India. My Committee recognise that the adoption of this expedient might mean a loss of customs revenue but it must be borne in mind that for a considerable number of years this would be almost negligible and in any event the import duties on certain articles could subsequently be increased.

5. As regards the means by which private Indian enterprise in the coastal trade might be encouraged, my Committee would advocate the imposition of a suitable surtax on port dues in the case of all shipping other than Indian-owned, and the introduction of a system of licenses, the provisions of which would make it incumbent on shipowners to provide the facilities necessary for the training of Indian apprentices.

6. In conclusion, I am to state that for reasons similar to those which preclude them from giving detailed replies to the technical questions in the questionnaire my Committee are of the opinion that no useful purpose would be served by the appearance of the Association's representatives before your Committee for the purpose of giving oral evidence.—I have, etc.,

R. AINSCOUGH,
Acting Secretary.

APPENDIX F-2.

BILL FOR THE PREVENTION OF DEFERRED REBATES.

No. 567-544-M.

MARINE DEPARTMENT,
BOMBAY, 2*nd May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Prevention of Deferred Rebates Act—Draft Bill.*

SIR,

I am directed by the Governor in Council to forward herewith a copy of Government Resolution No. 567, dated the 18th April 1923, and accompaniments and to request that you will be so good as to move your Association to furnish Government by the 1st of June at the latest with their opinion on the provisions of the Bill.—I have, etc.,

M. CHAUBAUL,
for *Deputy Secretary to the Government of Bombay.*

GOVERNMENT OF BOMBAY.

MARINE DEPARTMENT.

Resolution No. 567.

BOMBAY CASTLE, 18*th April* 1923.

Prevention of Deferred Rebates Act—Draft Bill.

Letter from the Government of India, Legislative Department, No. 3647-A.C., da te the 30th March 1923 :—

"With reference to the debates of the Legislative Assembly of the 27th March 1923, I am directed to forward herewith copies of the papers noted below* and to request that the Governor in Council will favour the Government of India in this Department with an expression of his opinion on the provisions of the Bill, and with the opinions of the Honourable the Judges of the High Court and of such selected officers and other persons as the Governor in Council may think fit to consult on the subject.

"2. I am also to request that the Bill and Statement may be published in the *Bombay Government Gazette* in English and in such other languages as the Governor in Council may deem proper, and that the dates of such publication may be communicated in your reply.

"3. I am to ask that the replies to this letter may be sent in by the 15th June 1923."

By order of the Governor in Council,
S. N. ZIMAN,
Acting Secretary to Government.

[AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY.]

A BILL

to provide for the prevention of deferred rebates and for the prevention of rate wars and resort to retaliatory or discriminating practices in the coastal traffic of India.

WHEREAS it is expedient to provide for the growth of an Indian Merchant Marine by guaranteeing fair and healthy competition and by checking monopolies;

AND WHEREAS for this purpose it is expedient to provide for the prevention of the grant of deferred rebates to or resort to retaliatory or discriminating practices and for the prevention of rate wars by common carriers engaged in the coasting trade of British India; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Prevention of Deferred Rebates Act, 192 .

(2) It extends to the whole of British India.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "a common carrier" means a common carrier engaged in the transportation by water of passengers or property between any two ports in British India or between any port in British India and any port or place in the Continent of India;

(*b*) "deferred rebates" means a return of any portion of the freight money by a carrier to any shipper as a consideration for the giving of all or any portion of his shipments to the same or any other carrier or for any other purpose, the payment of which is deferred beyond the completion of the service for which it is paid, and is paid only if, either during the period for which computed or the period of deferment or both, the shipper has complied with the terms of the rebate agreement or arrangement;

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*1. A Bill to provide for the prevention of deferred rebates and for the prevention of rate wars and resort to retaleatory or discriminating practices in the Coastal traffic of India; and Annexure, with Statement of Objects and Reasons. 2. Extracts from Legislative Assembly Debates dated 27th March 1923.

(*c*) "a subject" means a person and includes a corporation, partnership or association existing under or authorised by the laws of British India or of the dominions of princes and chiefs in alliance with His Majesty;

(*d*) "the coasting trade of India" means the carriage by water of goods or passengers and

(*e*) "minimum rate" means a rate which covers cost of service and includes a fair return on capital invested after meeting depreciation and other essential charges.

Prohibition of deferred rebates and discriminating agreements.

3. No common carrier by water shall, directly or indirectly in respect to the coasting trade of India,—

(*a*) pay or allow or enter into any combination, agreement or understanding, express or implied, to pay or allow a deferred rebate to any shipper,

(*b*) retaliate against any shipper by refusing or threatening to refuse space accommodations when such are available, or resort to other discriminating or unfair methods, because such shipper has patronised any other carrier or has filed a complaint charging unfair treatment or for any other reason, and

(*c*) make any unfair or unjust discriminatory contract with any shipper based on the volume of freight carried or unfairly treat or unjustly discriminate against any shipper in the matter of—

(1) cargo space accommodation or other facilities, due regard being had for the proper loading of the vessel and the available tonnage,

(2) the loading and landing of freight in proper condition, or

(3) the adjustment and settlement of claims.

Governor-General in Council to decide whether deferred rebates or discriminating agreements have been resorted to.

4. The Governor-General in Council, without prejudice to the right of parties to move the Courts, upon his own initiative may, or upon complaint, shall, after due notice to all parties in interest and bearing, determine whether any person, joint-stock company, corporation or association engaged in the coasting trade of India—

(1) has violated any provision of Section 3, or

(2) is a party to any combination, agreement or understanding, express or implied, that involves in respect to the coasting trade of India a resort to deferred rebates and retaliatory or discriminating practices mentioned in Section 3.

Power to Governor-General in Council to prohibit entry into ports.

5. If the Governor-General in Council determines that any such person, joint-stock company, corporation or association violated any such provision or is a party to any such combination, agreement or understanding, he may thereafter refuse such person, joint-stock company, corporation or association the right of entry for any common carrier directly or indirectly under his or its control, into any port of British India until the Governor-General in Council certifies that the violation has ceased or such combination, agreement or understanding has been terminated.

Common carrier to file copy of agreement with another common carrier.

6. Every common carrier shall file immediately with the Governor-General in Council a true copy or, if oral, a true and complete memorandum, of every agreement with another such carrier or modification or cancellation thereof, to which he may be a party or conform in whole or in part, fixing or regulating transportation rates or fares; giving or receiving special rates, accommodations, or other special privileges or advantages; controlling, regulating, preventing or destroying competition; pooling or apportioning earnings, losses

or traffic ; allotting ports or restricting or otherwise regulating the number and character of sailings between ports ; limiting or regulating in any way the volume or character of freight or passenger traffic to be carried ; or in any manner providing for an exclusive, preferential or co-operative arrangement.

Carrier to file scales of maximum and minimum rates.

7. Every carrier shall also file with the Governor-General in Council a scale of maximum and minimum rates.

Rates filed not to be departed from.

8. No carrier shall depart from the scale filed in accordance with Section 7, except with the approval of the Governor-General in Council. Whenever the Governor-General in Council finds that any rate or fare is unjust or unreasonable, he may determine, prescribe and order the enforcement of a just and reasonable maximum and minimum scale of rates and fares.

Reduced rates not to be increased without consent of Governor-General in Council.

9. Whenever a carrier reduces its rates on the carriage of any species of freight to or from competitive points below a fair and remunerative basis with the intent of driving out or otherwise injuring a competitive carrier by water, it shall not increase such rates unless after a hearing the Governor-General in Council finds that such proposed increase rests upon changed conditions other than the elimination of said competition.

Power to Governor-General in Council to cancel or modify agreements.

10. The Governor-General in Council may by order disapprove, cancel, or modify any agreement or any modification or cancellation thereof, whether or not previously approved by him that he finds to be unjustly discriminatory or unfair as between carriers, shippers, exporters and importers or to operate to the detriment of the commerce of British India or to be in violation of this Act and shall approve all other agreements, modifications, or cancellations.

Penalties.

11. Whoever violates any provision of this Act or refuses or fails to carry out the orders of the Governor-General in Council shall be liable to a fine of not less than ten thousand rupees or simple imprisonment to a term of not less than six months, or both.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to remove some of the main obstacles that lie in the way of the development of an Indian Merchant Marine. They mainly consist of methods whereby a shipper is practically bound to confine all his shipments to vessels belonging to a particular shipping company or to the members of a shipping conference, and rate wars waged for stifling all competition by ruthless and unfair rate-cutting. Not merely is the freedom of the shipper to ship his goods by any vessel he may choose thus destroyed, but the progress of trade along desirable channels is also checked. A " disloyal " shipper is penalised by (*a*) refusal of space, (*b*) discrimination in the contract of freight, (*c*) the loading and landing of freight, (*d*) the adjustment and settlement of claims and various other discriminatory methods. It is the purpose of this Bill to do away with such practices so that an Indian Merchant Marine may grow unhampered.

T. V. SESHAGIRI AYYAR.

Dated the 27th January, 1923.

Extract from the Legislative Assembly Debates, Vol. III, No. 66.

The Assembly met in the Assembly Chamber, Imperial Secretariat, Delhi, on Tuesday, the 27th March, 1923.

* * * * * * *

THE PREVENTION OF DEFERRED REBATES BILL.

MR. T. V. SESHAGIRI AYYAR (Madras : Nominated Non-official) : The Bill which I seek leave to introduce is one of great importance to the development of the mercantile marine

in this country. There are two principal matters mentioned in the Bill. One is as regards what is known as the deferred rebates and the second is as regards the fixing of maximum and minimum rates. As regards the deferred rebates question there is no doubt that it would hamper Indian enterprise if companies of long established reputation offer rebates in the way in which they are doing. There was a Royal Commission appointed in England in 1908 to consider this question, and although it was only by majority that the Commission came to the conclusion that the rebate system should be continued. Recently when the Imperial Shipping Committee had to deal with the subject, though they admitted the evils of the rebate system, they recommended that the shippers should be given the option of an agreement also. I may mention in this connection that the Indian shippers who gave evidence before the Imperial Shipping Committee unanimously—I am speaking of a large number of Europeans also—the Indian shippers unanimously gave evidence to the effect that the rebate system should be done away with; that is my reason for including the subject so far as the first portion of my Bill is concerned. As regards the fixing of maximum and minimum rates, a rate war went on in this country for a long time ; I can give instances of one or two companies having come to grief by well-established companies charging a low rate for the time being in order to crush out the Indian enterprise ; after the enterprise was thus crushed out they went back to the old rates. The Deck Passengers' Committee recommended that a minimum rate should be fixed, and that is the second subject which I have introduced into this Bill. I may say that my Bill is based largely upon similar enactments in the United States and other countries. Therefore I ask the House to give me leave to introduce the Bill.

MR. PRESIDENT : The question is :

> " That leave be given to introduce a Bill to provide for the prevention of deferred rebates and for the prevention of rate wars and resort to retaliatory or discriminating practices in the Coastal traffic of India."

The motion was adopted.

MR. T. V. SESHAGIRI AYYAR : I introduce the Bill, Sir. I now move :

> " That the Bill be circulated for the purpose of eliciting opinion thereon."

The Bill has been in the hands of Honourable Members for some time. As a matter of fact, even before they had the Bill as printed, I sent them a copy and I sent a letter to them explaining the reasons why this Bill should be introduced. I move that the Bill be circulated for the purpose of eliciting opinion thereon.

The motion was adopted.

No. 510-79 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 28*th May* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,

MARINE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge receipt of your No. 567-544M, dated the 2nd of May 1923, on the subject of the Prevention of the Deferred Rebates Bill.

In reply I am to state that whilst my Committee are in entire agreement with the principle of the Bill it is thought that its details will probably need some alteration and amplification before they prove an effective safeguard against possible evasions of the Law.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX F-3.

DEFERRED REBATES.

REPORT OF THE IMPERIAL SHIPPING COMMITTEE.

No. 567-M.

MARINE DEPARTMENT,
BOMBAY, 5*th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Report of the Imperial Shipping Committee on the Deferred Rebate System.*

SIR,

I am directed by the Governor in Council to forward herewith a copy* of the Final Report of the Imperial Shipping Committee on the Deferred Rebate System. The Government of India have received information that this report may be placed for discussion before the Imperial Economic Conference which meets on the 1st October. In order to be in a position to instruct their representatives regarding the attitude they are to adopt in this matter, the Government of India have asked to be favoured with the views of this Government, and those of Chambers of Commerce and other Associations concerned by the 15th of August next. I am accordingly to request that this Government may be furnished, as early as possible, and in any case not later than the 1st August next, with the views of your Association on the question discussed in the report of the Committee. The most important questions which require answer are the following :—

(1) Does your Association accept the unanimous findings of the Committee—

(*a*) that the Conference System must be accepted as a necessary concomitant of modern commerce (paragraph 33 of the Report) ;

(*b*) that it is necessary for Conference to have some assurance of continuous support from shippers such as will constitute an effective method of preventing intermittent and irresponsible competition for berth cargo by outside ships (paragraph 40 of the Report) ; and

(*c*) therefore legislation to declare both Conferences and the Deferred Rebates System illegal is not advisable?

(2) If so, does your Association agree with the further recommendations of the Committee—

(*a*) that the Agreement System should be given the shippers as a running option to the Deferred Rebate System, and explained in paragraphs 49 and 50 of the Report ;

(*b*) that on every trade route shippers should be encouraged to form representative associations ; and

(*c*) that for purposes of conciliation and arbitration an Imperial Shipping Board should be set up in London to enquire into complaints about freights and facilities and to mediate between the different interests concerned.

2. I am to state that the Imperial Economic Conference will consider the question of conferences and deferred rebates solely in respect of inter-imperial trade. Obviously, it will not discuss these questions in respect of the coasting trade of the different parts of the Empire, and though the findings of the Imperial Shipping Committee have a very direct bearing on the question of deferred rebates in respect of the coasting trade, yet that question is clearly one which is not suitable for discussion by an Imperial Conference.

* Not printed.

3. I am to observe that the Government of India are inclined to doubt whether in practice it will be easy to give effect to the proposition in paragraph 50 of the report that if shippers are given a running option between a deferred rebate system and an agreement system particular care must be taken that the net financial results of the two systems are the same. If this doubt is justified, it is probable, in view of the known preference of shipowners for the deferred rebate system, that the offer of this option will make little impression on that system. One of the main objections to the system, of course, is the continuous hold it gives the Conference over shippers, as a result of which it is difficult for shippers ever to break away and for new companies ever to force an entry into a trade route covered by Conference. It will be seen from paragraph 12 (*vi*) of the report that in the Straits Settlements homeward trade, this objection has been removed by the agreement arrived at in 1911, under which once in every three years overlapping rebates cease and shippers are free to leave the Conference without loss of rebates. It seems worthy of consideration whether, as an alternative to the proposed running option, a solution of the deferred rebate problem should not be sought in an extension of the arrangement.—I have, etc.,

M. CHAUBAUL,
for *Acting Secretary to the Government of Bombay.*

No. 907-79 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 31*st July* 1923.

THE ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY,
MARINE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 567-M, dated the 5th July 1923, enclosing a copy of the Report of the Imperial Shipping Committee on the Deferred Rebate System, and in reply have pleasure in submitting the views of my Committee thereon.

In the first place I am to say that my Committee are of the opinion that India was insufficiently represented upon the Imperial Shipping Committee considering the volume of its sea-borne trade, and it is hoped that when the report is discussed before the Imperial Economic Conference more adequate representation will be given to this country.

Further, my Committee are generally of opinion that the Deferred Rebate System, whether in international or coastal trade, should go.

Introduced in the first by shipowners in 1877, the use of the rebate system has gradually been extended until, at the present time, it now operates on almost every trade route with the object of maintaining freight rates at a high level, and restricts competition.

The attitude of India to this most important question should be determined in accordance with the essential interest of her people and trading community.

The lowest possible freight rates, combined with regular sailings and adequate tonnage, are necessary to promote the growth of Indian trade, and it is considered that these desiderata can only be obtained by the abolition of the rebate system, which encourages monopolistic control and stifles free competition.

The regularity of service which shipowners attribute to the rebate system could, in the opinion of my Committee, be obtained equally well by other and more legitimate means.

That regularity of service is not dependent on the rebate system is adequately proved by the existence of regular sailings on several routes where the system does not operate, and in any case regularity of service for the bulk of Indian trade is not advantageous unless competitive freight rates are also assured.

The attention of the Government of India is also directed to the legislation against the Deferred Rebate System by Australia, the United States of America, and Union of South Africa, which in each case was introduced because of the monopolistic powers wielded by the shipping rings.

With reference to the questions in your letter—

1. (*a*) My Committee are agreed that the conference system must be accepted as a necessary concomitant of modern commerce.

   (*b*) An agreement between conferences and shippers is essential.
   (*c*) The Deferred Rebate System should be declared illegal.

2. (*a*) An agreement system should be adopted but not as a running option to the Deferred Rebate System.

   (*b*) The organisation of shippers into representative associations should be effectively encouraged.

   There are no insuperable difficulties in the way of forming such associations in this country and effective organisation would greatly increase the shippers' powers for collective bargaining and ensure fair agreements, just freight rates, and regular sailings.

   (*c*) My Committee are opposed to the establishment of an Imperial Shipping Board to be set up in London for the purposes of arbitration and conciliation, and consider that such a Board would be unnecessary if shippers in the different parts of the Empire organised themselves more adequately.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX F-4.

ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICES IN INDIA.

No. 2097 Confdl.

FINANCE DEPARTMENT,
BOMBAY, *30th October* 1923.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject:—*Royal Commission—Terms of Reference to.*

SIR,

I am directed to forward one* copy each of the two questionnaires of the Royal Commission on the Superior Services in India and to ask that you will be so good as to state the views of your Association on the questions and to address the reply to the Chairman of the Royal Commission on the Superior Civil Services, Camp, India, in time for it to be delivered as early as possible after the arrival of the Chairman in Delhi on November 3rd, and in any case before the end of November.

* Not printed.

2. I am to state that the questionnaires have, in order to save delay, been prepared under the orders of the Chairman in consultation with the Indian members of the Commission, and should, at this stage, be regarded as provisional, in the sense that they may be supplemented by further questionnaires when the Commission assembles in India.

3. The terms of reference direct the Commission to enquire into the " Superior Civil Services in India. " Until the Commission has met it is impossible to settle precisely what services shall be regarded as coming within this description. For the present, therefore, the questionnaires refer explicitly only to the All-India Services as defined by the rules under Section 96B (2) of the Government of India Act. But it should not be assumed that other services, for example, Imperial Services such as the Imperial Customs Service, will not come under the review of the Commission.

4. Further copies of the questionnaires will be supplied to you on your requisition, as soon as they are received.

5. I am to add that though the questionnaires have been marked " confidential " it must not be assumed that the answers received will not be made public. Until the Commission has assembled in Delhi, it is impossible to say what procedure in this respect it may decide to adopt.

6. It is requested that a copy of the reply of your Association may be addressed to the Chief Secretary to the Government of Bombay, Bombay, and to the Secretary to the Government of India, Home Department.—I have, etc.,

E. W. PERRY,
Deputy Secretary to the Government of Bombay.

No. 2097-F.

FINANCE DEPARTMENT,
BOMBAY, *17th November* 1923.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Royal Commission—Questionnaires for.*

SIR,

In continuation of Government letter No. 2907-Confdl, dated 30th October 1923, I am directed to forward a copy of the revised questionnaires of the Royal Commission on the Superior Civil Services in India, and to request that, if possible, 20 copies (in print or type) of your reply, may be despatched direct to the Royal Commission Camp, India, at the earliest practicable moment. The Commission have stated that in their view it is most undesirable that the replies from the bodies and individuals whose opinions have been invited should be withheld until a few days before the Commission hears verbal evidence in Bombay. —I have, etc.,

E. W. PERRY,
Deputy Secretary to the Government of Bombay.

Confidential.

ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICE IN INDIA.

I.—Questionnaire on the Organisation of the Services.

1. In the light of the experience now gained of the operation of the system of Government established by the Government of India Act, and in view of the avowed policy of Parliament as contained in the preamble of that Act, do you consider that any readjustment

of the position of any or all of the All-India Services is required, and, in particular, would it be possible to transfer immediately or gradually any of their present duties and functions to Services constituted on a provincial basis? If, in your opinion, any readjustment is necessary, what should be the place and functions of these Services, and especially of the Indian Civil Service, in the Government of India?

2*. The tables annexed set out the principal classes of superior appointments at present held by members of the All-India Services. To what extent, in each of these classes, do you consider that European personnel must at present be retained for the maintenance of a standard of administration in accordance with the responsibilities of the Crown for the Government of India, and do you consider that any progressive reduction of this European element will be practicable within, say, the next 20 years?

3. Do you consider that the European element in the Services should be appointed and controlled by the Secretary of State in Council as members of Services organised on an All-India basis with the safeguards and conditions at present attaching to that organisation, or should it be appointed and controlled by the Government of India, or, where the duties concerned are under a Local Government, by the Local Government?

4. Having regard to the declared policy of Parliament in respect of increasing the association of Indians in every branch of the administration, and to the provision in Section 84-A of the Government of India Act for the appointment of a Statutory Commission in 1929 to report on the extent to which it is desirable " to extend, modify or restrict the degree of responsible government then existing " in India; and having regard also to the importance of offering to recruits a career of adequate security and opportunity; on what conditions do you consider that the European element in the Services should be recruited? In particular, do you consider that engagements on short term contracts would be suitable as a substitute for permanent appointments; and, if so, to what extent and in what branches of the Services?

5. Do you consider that the Secretary of State in Council should continue to appoint and control the Indians required for duties and functions of the kind at present performed by the All-India Services; or should they be appointed by the Government of India or by Local Governments? If you hold the former view, do you consider that any alterations are necessary in the methods adopted for the recruitment of Indians for the All-India Services?

6. Do you consider that the existing rates of pay for the All-India Services are suitable (*a*) for Europeans, (*b*) for Indians? If not, what readjustments do you suggest?

7. If Local Governments should appoint the personnel required for the duties and functions referred to in 5, would it be preferable to organise them as separate superior Provincial Services or to amalgamate them with the existing Provincial Services? In the latter alternative, what scales of pay would, in your opinion, be necessary to obtain recruits of the required standard?

Appendix I.

Terms of Reference of Royal Commission on the Superior Civil Services in India.

Whereas, having regard to the necessity for maintaining a standard of administration in conformity with the responsibilities of the Crown for the Government of India, and to the declared policy of Parliament in respect of the increasing association of Indians in every branch of the administration, and in view of the experience now gained of the operation of the system of Government established by the Government of India Act in respect of the superior Civil Services in India, We have deemed it expedient that a Commission should forthwith issue to enquire into:—

(1) The organisation and general conditions of service, financial and otherwise, of those Services;

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* The scales on which Indians are being recruited for the various Indian Services under existing rules are shown in Appendix III to the questionnaire.

(2) The possibility of transferring immediately or gradually any of their present duties and functions to services constituted on a provincial basis;

(3) The recruitment of Europeans and Indians respectively for which provision should be made under the Constitution established by the said Act, and the best methods of ensuring and maintaining such recruitment; and to make recommendations.

APPENDIX II.

Table of Principal Classes of Superior Appointments under the Government of India held by Members of the All-India Services.

INDIAN CIVIL SERVICE—

Appointments under the Foreign and Political Department.
Commissioner, Northern India Salt Revenue Department.
Census Commissioner.
Director-General of Commercial Intelligence.
Collector of Customs.
Accountant-General and Chief Auditor.
Deputy Controller of Currency.
Controller of Currency.
Auditor-General.
Miscellaneous posts such as Opium Agent, etc.
Postmaster-General.
Deputy Director-General of the Post Office.
Director-General of Posts and Telegraphs.
Deputy Secretary and Secretary to Government of India.
Member of Central Board of Revenue.
Puisne Judge, Calcutta High Court.
Member of Governor-General's Executive Council.
Miscellaneous posts such as Chief Commissioner, Delhi, Andaman and Nicobar Islands, etc.

INDIAN POLICE SERVICE—

Assistant Director, Deputy Director and Director, Intelligence Bureau.

INDIAN MEDICAL SERVICE—

Appointments of Agency and Residency Surgeons under the Political Department.
Scientific posts such as Director of Medical Research.
Director, Central Research Institute, Kasauli, etc.
Public Health Commissioner.

INDIAN MEDICAL SERVICE—*contd.*

Assistant Director, Deputy Director, Director-General, Indian Medical Service.

INDIAN VETERINARY SERVICE—

Scientific posts at the Imperial Bacteriological Laboratory, Mukhtesar, such as Director, Bacteriologists, etc.

INDIAN FOREST SERVICE—

Scientific posts at the Forest Research Institute and College such as Forest Economist, etc.
President, Research Institute.
Inspector-General of Forests.

INDIAN EDUCATIONAL SERVICE—

Educational Commissioner.
Appointments of Masters on the Chiefs' Colleges cadre under the Political Department.

INDIAN AGRICULTURAL SERVICE—

Agricultural Chemists, Imperial Agriculturists, etc.
Director of the Agricultural Research Institute and College, Pusa.
Agricultural Adviser to the Government of India.

INDIAN SERVICE OF ENGINEERS—

Executive Engineer.
Superintending Engineer.
Chief Engineer.
Consulting Engineer.

Railways—

Executive Engineer.
Superintending Engineer.
Chief Engineer and Deputy Chief Engineer.
Members, Railway Board.

Table of Principal Classes of Superior Appointments under the Provincial Governments held by Members of the All-India Services.

INDIAN CIVIL SERVICE—

Sub-Collector, 1st grade, Madras.
Magistrate Collector, Deputy Commissioner, or Settlement Officer.
District and Sessions Judge or Divisional Judge.
Deputy Secretary and Secretary to Local Governments and Boards of Revenue.
Commissioner.
Member of Boards of Revenue and Financial Commissioner.
Civilian Judge of High Courts and Judicial Commissioner.
Member of Governor's Executive Councils.

INDIAN POLICE SERVICE—

Superintendent.
Deputy Inspector-General.
Deputy Commissioner and Inspector-General.
Commissioner of Police (*e.g.*, Bombay).

INDIAN EDUCATIONAL SERVICE—
Inspector of Schools.
Principal and Professor of College.
Deputy Director and Director of Public Instruction.

INDIAN FOREST SERVICE—
Deputy Conservator.
Conservator.
Chief Conservator.

INDIAN FOREST ENGINEERING SERVICE—
Forest Engineers.

INDIAN AGRICULTURAL SERVICE—
Scientific posts, such as Economic Botanists, etc.

INDIAN AGRICULTURAL SERVICE—*contd.*
Principal and Professor of Agricultura College.
Deputy Director of Agriculture.
Director of Agriculture.

INDIAN SERVICE OF ENGINEERS—

Irrigation—
Executive Engineer.
Superintending Engineer.
Chief Engineer.

Buildings and Roads—
Executive Engineer.
Superintending Engineer.
Chief Engineer.

INDIAN VETERINARY SERVICE—

Principal and Professor of Veterinary College.
Chief Superintendent.
Superintendent and Veterinary Advisers to Government.

INDIAN MEDICAL SERVICE—

Civil Surgeon.
Chemical Examiner.
Director of Provincial Bacteriological Laboratory.
Director of Pasteur Institute, etc.
Health and Sanitary Officer.
Superintendent, Surgeon and Physician of Hospital.
Principal and Professor of College.
Assistant Director of Public Health.
Director of Public Health.
Superintendent of Jails, Asylums, etc.
Inspector-General of Prisons.
Inspector-General of Civil Hospitals.
Surgeon-General.

APPENDIX III.

Statement Showing the Scales on which Indians are being and will be Recruited for the All-India Services under Present Rules.

Indian Civil Service	.. ..	37½ per cent. rising by 1½ per cent. annually up to 48 per cent.

Indian Police Service	33 per cent. in provinces other than North West Frontier Province, and Burma. For North-West Frontier Province proportion is restricted to 10 per cent. and for Burma to 22 per cent. of which at least 15 should be Burmans.
Indian Forest Service	The percentage of direct recruitment of Indians has been fixed at 40 for India and 25 for Burma for a period of 5 years from 1921. This includes Indians recruited both in England and India. In addition recruitment by promotion from the Provincial to the Imperial Service has been fixed at 12·5 per cent. of the posts in the Imperial Service.
Indian Agricultural Service ..	Composition of the Service to be worked up to 50 per cent. Indian, by appointment of Indians, as qualified candidates become available. No definite scale of annual recruitment has been laid down.
Indian Veterinary Service ..	Composition of the Service to be worked up to 50 per cent. Indian by appointment of Indians, subject to their attaining the requisite standard of efficiency. No definite scale of annual recruitment has been laid down.
Indian Educational Service (Men's Branch).	The general rule is that in regulating annual direct recruitment 50 per cent. should be Indians, until 50 per cent. of the composition of the Service is Indian. Indians transferred in posts transferred from the Provincial to the Imperial Service are not included in this 50 per cent. No definite percentage has been laid down for Burma.
Women's Branch..	No definite percentage has been fixed.
Indian Service of Engineers ..	50 per cent. recruited in England, and 50 per cent. in India. Of the 50 per cent. recruited in England 10 per cent. must be Indians. For Burma the percentage recruited in England is 67 instead of 50.
Indian Medical Service	The recruitment ratio fixed in 1915 was 2 Europeans to 1 Indian. Proposals to increase the ratio of Indians are at present under discussion.

APPENDIX IV.

Statutory Provisions and Rules Defining and Regulating the Position of the Indian Services, and in Particular of the All-India Services.

EXTRACTS FROM GOVERNMENT OF INDIA ACT.

45A.—(2) Without prejudice to the generality of the foregoing powers [in regard to the classification of central and provincial subjects], rules made for the above mentioned purposes may :—

* * * * * *

(iv) provide for regulating the exercise of the authority vested in the Local Government of a province over members of the public services therein.

[For rules made under this section, see below].

67A.—(3) The proposals of the Governor-General in Council for the appropriation of revenue or moneys relating to the following heads of expenditure shall not be submitted to the vote of the Legislative Assembly, nor shall they be open to discussion by either chamber at the time when the annual statement is under consideration, unless the Governor-General otherwise directs :—

* * * * * *

(iii) Salaries and pensions of persons appointed by or with the approval of His Majesty or by the Secretary of State in Council.

72D.—(3) Nothing in the foregoing sub-section* shall require proposals to be submitted to the [governor's legislative] council relating to the following heads of expenditure :—

* * * * * *

(iv) Salaries and pensions of persons appointed by or with the approval of His Majesty or by the Secretary of State in Council.

96B.—(1) Subject to the provisions of this Act and of rules made thereunder, every person in the civil service of the Crown in India holds office during His Majesty's pleasure, and may be employed in any manner required by a proper authority within the scope of his duty, but no person in that service may be dismissed by any authority subordinate to that by which he was appointed, and the Secretary of State in Council may (except so far as he may provide by rules to the contrary) reinstate any person in that service who has been dismissed.

If any such person appointed by the Secretary of State in Council thinks himself wronged by an order by an official superior in a governor's province, and on due application made to that superior does not receive the redress to which he may consider himself entitled, he may, without prejudice to any other right of redress, complain to the governor of the province in order to obtain justice and the governor is hereby directed to examine such complaint and require such action to be taken thereon as may appear to him to be just and equitable.

(2) The Secretary of State in Council may make rules† for regulating the classification of the civil services in India, the methods of their recruitment, their conditions of service, pay and allowances, and discipline and conduct. Such rules may, to such extent and in respect of such matters as may be prescribed, delegate the power of making rules to the Governor-General in Council or to local governments, or authorise the Indian legislature or local legislatures to make laws regulating the public services :

Provided that every person appointed before the commencement of the Government of India Act, 1919, by the Secretary of State in Council to the civil service of the Crown in India shall retain all his existing or accruing rights, or shall receive such compensation for the loss of any of them as the Secretary of State in Council may consider just and equitable.

(3) The right to pensions and the scale and conditions of pensions of all persons in the Civil Service of the Crown in India appointed by the Secretary of State in Council shall be regulated in accordance with the rules in force at the time of the passing of the Government of India Act, 1919. Any such rules may be varied or added to by the Secretary of State in

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* The foregoing sub-section requires that " The estimated annual expenditure and revenue of the province shall be laid . . . . before the (governor's legislative) council in each year, and the proposals of the local government for the appropriation of provincial revenues and other moneys in any year shall be submitted to the vote of the council in the form of demands for grants."

† For rules made under this sub-section, see below.

Council and shall have effect as so varied or added to, but any such variation or addition shall not adversely affect the pension of any member of the service appointed before the date thereof.

Nothing in this section or in any rule thereunder shall prejudice the rights to which any person may, or may have, become entitled under the provisions in relation to pensions contained in the East India Annuity Funds Act, 1874.

(4) For the removal of doubts, it is hereby declared that all rules or other provisions in operation at the time of the passing of the Government of India Act, 1919, whether made by the Secretary of State in Council or by any other authority, relating to the civil service of the Crown in India, were duly made in accordance with the powers in that behalf, and are confirmed, but any such rules or provisions may be revoked, varied, or added to by rules or laws made under this section.

96C.—(1) There shall be established in India a public service commission, consisting of not more than five members, of whom one shall be chairman, appointed by the Secretary of State in Council. Each member shall hold office for five years, and may be re-appointed. No member shall be removed before the expiry of his term of office, except by order of the Secretary of State in Council. The qualifications for appointment and the pay and pension (if any) attaching to the office of chairman and member shall be prescribed by rules made by the Secretary of State in Council.

(2) The Public Service Commission shall discharge, in regard to recruitment and control of the public services in India, such functions as may be assigned thereto by rules made by the Secretary of State in Council.

* * * * * *

96E.—Rules made under this Part* of this Act shall not be made except with the concurrence of the majority of votes at a meeting of the Council of India.

97.—(1) The Secretary of State in Council may, with the advice and assistance of the Civil Service Commissioners, make rules for the examination, under the superintendence of those Commissioners, of British subjects, and of persons in respect of whom a declaration has been made under Section 96A† of this Act, who are desirous of becoming candidates for appointment to the Indian Civil Service.

(2) The rules shall prescribe the age and qualifications of the candidates, and the subjects of examination.

(2A) The admission to the Indian Civil Service of a British subject who or whose father or mother was not born within His Majesty's dominions shall be subject to such restrictions as the Secretary of State in Council, with the advice and assistance of the Civil Service Commissioners, may think fit to prescribe, and all such restrictions shall be included in the rules.

(3) All rules made in pursuance of this section shall be laid before Parliament within fourteen days after the making thereof, or, if Parliament is not then sitting, then within fourteen days after the next meeting of Parliament.

(4) The candidates certified to be entitled under the rules shall be recommended for appointment according to the order of their proficiency as shown by their examination.

(5) Such persons only as are so certified may be appointed or admitted to the Indian Civil Service by the Secretary of State in Council.

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* Part VIIA relating to the Civil Services in India.

† Section 96A provides that the Governor-General in Council, with the approval of the Secretary of State in Council, may, by notification, declare that any named ruler or subject of any State in India shall be eligible for appointment to any civil or military office under the Crown to which a native of British India may be appointed, or any named subject of any State, or any named member of any independent race or tribe, in territory adjacent to India, shall be eligible for appointment to any such military office.

(6) Notwithstanding anything in this section, the Secretary of State may make appointments to the Indian Civil Service of persons domiciled in India, in accordance with such rules as may be prescribed by the Secretary of State in Council with the concurrence of the majority of votes at a meeting of the Council of India.

Any rules made under this sub-section shall not have force until they have been laid for thirty days before both Houses of Parliament.

98. Subject to the provisions of this Act, all vacancies happening in any of the offices specified or referred to in the Third Schedule to this Act,* and all such offices which may be created hereafter, shall be filled from amongst the members of the Indian Civil Service.

99.—(1) The authorities in India, by whom appointments are made to offices in the Indian Civil Service, may appoint to any such office any person of proved merit and ability domiciled in British India and born of parents habitually resident in India and not established there for temporary purposes only, although the person so appointed has not been admitted to that service in accordance with the foregoing provisions of this Act.

(2) Every such appointment shall be made subject to such rules as may be prescribed by the Governor-General in Council and sanctioned by the Secretary of State in Council with the concurrence of a majority of votes at a meeting of the Council of India.

(3) The Governor-General in Council may, by resolution, define and limit the qualification of persons who may be appointed under this section, but every resolution made for that purpose shall be subject to the sanction of the Secretary of State in Council, and shall not have force until it has been laid for thirty days before both Houses of Parliament.

100.—(1) Where it appears to the authority in India by whom an appointment is to be made to any office reserved to members of the Indian Civil Service, that a person not being a member of that service ought, under the special circumstances of the case, to be appointed thereto, the authority may appoint thereto any person who has resided for at least seven years in India and who has, before his appointment, fulfilled all the tests (if any) which would be imposed in the like case on a member of that service.

(2) Every such appointment shall be provisional only, and shall forthwith be reported to the Secretary of State, with the special reasons for making it; and, unless the Secretary of State in Council approves the appointment, with the concurrence of a majority of votes at a meeting of the Council of India, and within twelve months from the date of the appointment intimates such approval to the authority by whom the appointment was made, the appointment shall be cancelled.

101.—(3) A judge of a high court must be—

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* Third Schedule to the Government of India Act, Section 98:—

OFFICES RESERVED TO THE INDIAN CIVIL SERVICE.

A.—Offices under the Governor-General in Council.

1. The offices of Secretary, Joint Secretary, and Deputy Secretary in every department except the Army, Marine, Education, Foreign, Political and Public Works Departments: Provided that, if the office of Secretary or Deputy Secretary in the Legislative Department is filled from among the members of the Indian Civil Service, then the office of Deputy Secretary or Secretary in that department, as the case may be, need not be so filled.

2. Three offices of Accountants General.

B.—Offices in the Provinces which were known in the year 1861 as "Regulation Provinces."

The following offices, namely:—

1. Member of the Board of Revenue.
2. Financial Commissioner.
3. Commissioner of Revenue.
4. Commissioner of Customs.
5. Opium Agent.
6. Secretary in every Department except the Public Works or Marine Departments.
7. Secretary to the Board of Revenue.
8. District Session Judge.
9. Additional District or Sessions Judge.
10. District Magistrate.
11. Collector of Revenue or Chief Revenue Officer of district.

(*b*) a member of the Indian Civil Service of not less than ten years' standing, and having for at least three years served as, or exercised the powers of, a district judge.

* * * * * *

(4) Provided that not less than one-third of the judges of a high court, including the chief justice but excluding additional judges, must be such barristers or advocates as aforesaid, and that not less than one-third must be members of the Indian Civil Service.

EXTRACT FROM THE (DEVOLUTION) RULES MADE UNDER SECTION 45A (2) (*see* ABOVE).

10. The authority vested in the Local Government over officers of the public services employed in a Governor's Province shall be exercised in the case of officers serving in a department dealing with reserved subjects by the Governor in Council, and in the case of officers serving in a department dealing with transferred subjects by the Governor acting with the minister in charge of the department: provided that—

(*a*) no order affecting emoluments or pensions, no order of formal censure, and no order on a memorial shall be passed to the disadvantage of an officer of an all-India or provincial service without the personal concurrence of the Governor; and

(*b*) no order for the posting of an officer of an all-India service shall be made without the personal concurrence of the Governor.

11. If an officer performs duties both in a department dealing with reserved subjects and in a department dealing with transferred subjects, the Governor shall decide in which department he shall be deemed to be serving.

12. A local Government shall employ such number of Indian Medical Service officers in such appointments and on such terms and conditions as may be prescribed by the Secretary of State in Council.

RULES UNDER SECTION 96B (2) OF THE GOVERNMENT OF INDIA ACT (*see* ABOVE).

In exercise of the powers conferred by Section 96B (2) of the Government of India Act, the Secretary of State in Council, with the concurrence of the majority of votes at a meeting of the Council held this 22nd day of December 1920, hereby makes the following rules under the said section, which shall apply only to Governor's provinces, and shall have effect from the several dates appointed for the coming into operation of the said section in those provinces.

Classification of Officers under Administrative Control of Local Governments.

I. Officers under the administrative control of local Governments, other than officers employed on the administration of central subjects and appointed by the Secretary of State or the Government of India, shall be classified in the following divisions, namely:—

(1) the all-India Services,
(2) the Provincial Service,
(3) the Subordinate Services,
(4) officers holding special posts.

Definition of all-India Services.

II. The all-India services shall consist of—

(*a*) all officers serving under Local Governments who are members of any of the following services—

(1) the Indian Civil Service,
(2) the Indian Police Service,
(3) the Indian Forest Service,

(4) the Indian Educational Service,

(5) the Indian Agricultural Service,

(6) the Indian Service of Engineers,

(7) the Imperial branch of the Civil Veterinary Department,

(8) officers of the Indian Medical Service in civil employ,

and any other service declared by the Secretary of State in Council to be an all-India Service ;*

(*b*) military officers and other officers holding posts borne on the provincial cadres of the above services.

Definition of Provincial Services.

III.—(1) The provincial services shall consist of the services shown in the schedule to these rules, and any other service declared by the local Government to be a provincial service.

(2) The services shown in the schedule shall include all appointments at present included in these services, and any appointments which a local Government may add thereto :

Provided that if any service not included in the schedule to these rules is declared to be a provincial service, or if any appointment of a kind or class not at present included in a provincial service is added thereto, such declaration or addition shall be without prejudice to the rights and prospects of members of provincial services affected who were appointed before these rules were made.

Definition of Subordinate Services.

IV. The subordinate services shall consist of all minor administrative, executive and ministerial posts to which appointments are made by the local Government or by an authority subordinate to the local Government.

Special Posts.

V. Special posts shall include all posts of a special or technical character, not included in an all-India or provincial service, to which appointments are made by the local Government or by any other authority on behalf of the local Government and which are declared by the local Government to be special posts.

Appointments to all-India Services.

VI. All first appointments to an all-India service, other than appointments made by promotion to such service of officers belonging to some other service or of members of the bar appointed to posts ordinarily held by members of the Indian Civil Service, shall be made by the Secretary of State in Council.

VII. Save as provided in the rules or orders regulating the recruitment of the all India services, no person may be appointed without the previous sanction of the Secretary of State in Council to any post borne on the provincial cadre of such service except a person who is either a member of such service or is already holding a post borne on the cadre of such service :

Provided that the local Government may appoint a member of the Indian Civil Service to the post of Inspector-General of Police or to the post of Director of Agriculture.

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* By Resolution in Council, dated 12th December 1922, item (7) was altered to " the Indian Veterinary Service " and by Resolution, dated 5th September 1923 " the Indian Forest Engineering Service " was added.

Promotion of Officers of all-India Services.

VIII. The local Government has authority to promote officers of an all India service to any post borne on the provincial cadre of such service :

Provided that the prior approval of the Governor-General in Council is required to—

(1) the appointment of officers with less than 25 or 18 years' service respectively to the posts of Chief and Superintending Engineers in the province of Assam, and

(2) appointments except in the provinces of Madras and Bombay to the posts of—
  (*a*) Chief Conservator of Forests, and
  (*b*) Conservators of Forests.

Transfer of Officers of all-India Services.

IX. The power to transfer officers of an all-India service from any one post to any other post borne on the cadre of such service, or from any one part of the province to any other part, is vested in the local Government, but may be delegated by the local Government, subject to such conditions as it may prescribe, to any authority subordinate to it, or in the case of officers holding judicial posts, to a High Court or a Chief Court or the Court of a Judicial Commissioner.

Authority of Local Government over Officers of all-India Services.

X. A local Government may for good and sufficient reasons—

(1) censure,
(2) reduce to a lower post,
(3) withhold promotion from, or
(4) suspend from his office

any officer of an all-India service :

Provided that no head of a department appointed with the approval of the Governor-General in Council shall be reduced to any lower post without the sanction of the Governor-General in Council.

Military Officers in Civil Employ.

XI. A military officer may not be reverted from his civil employment except under the orders of the Governor-General in Council.

Special Contracts.

XII. The sanction of the Secretary of State in Council is required to any terms in a special contract, by which any right, privilege or concession not admissible under these rules is secured to an officer.

Authority of Local Government over Officers of Provincial and Subordinate Services, and Officers holding Special Appointments.

XIII. Without prejudice to the provisions of any law for the time being in force, the local Government may for good and sufficient reasons—

(1) censure,
(2) withhold promotion from,
(3) reduce to a lower post,

(4) suspend,

(5) remove, or

(6) dismiss

any officer holding a post in a provincial or subordinate service or a special appointment.

Procedure in Cases of Dismissal, Removal or Reduction.

XIV. Without prejudice to the provisions of the Public Servants Inquiries Act, 1850 in all cases in which the dismissal, removal or reduction of any officer is ordered, the order shall, except when it is based on facts or conclusions established at a judicial trial, or when the officer concerned has absconded with the accusation hanging over him, be preceded by a properly recorded departmental enquiry. At such an enquiry a definite charge in writing shall be framed in respect of each offence and explained to the accused, the evidence in support of it and any evidence which he may adduce in his defence shall be recorded in his presence and his defence shall be taken down in writing. Each of the charges framed shall be discussed and a finding shall be recorded on each charge.

Delegation.

XV. A local Government may delegate to any subordinate authority, subject to such conditions, if any, as it may prescribe, any of the powers conferred by Rule XIII in regard to officers of the subordinate services:

Provided that every such officer on whom any punishment is inflicted shall be entitled to prefer at least one appeal against such order to such authority as the local Government may prescribe.

SCHEDULE OF PROVINCIAL SERVICES.

(*Rule III.*)

MADRAS.

(1) Madras Civil Service.

(2) Madras Educational Service.

(3) Madras Civil Medical Service.

(4) Madras Police Service.

(5) Madras Agricultural Service.

(6) Madras Agricultural Engineering Service.

(7) Madras Engineering Service.

(8) Extra Assistant Conservators of Forests.

(9) District Registrars.

(10) Gazetted officers of the Jail Department not belonging to the Indian Medical Service.

(11) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

(12) Gazetted officers of the Survey and Land Records Department not belonging to the Indian Civil Service.

(13) Officers above the rank of Assistant Inspectors in the Salt and Excise Department not belonging to the Indian Civil Service.

(14) Deputy Superintendents in the Veterinary Department and the Assistant Principal of the Veterinary College.

(15) Chief Inspector and Inspectors of Factories.

(16) Assistant Registrars of Co-operative Societies.

(17) The Chief Boiler Inspector and Boiler Inspectors.

BOMBAY.

(1) Bombay Civil Service.
(2) Bombay Educational Service.
(3) Bombay Civil Medical Service.
(4) Bombay Police Service, and Superintendents of the Bombay City Police.
(5) Bombay Agricultural Service, that is, officers of and above the rank of Assistant Professors of the Agricultural College and Divisional Superintendents not being members of an all-India service.
(6) Bombay Engineering Service.
(7) Extra Assistant Conservators of Forests.
(8) Sub-Registrars of the Bombay City.
(9) Non-medical Superintendents of Jails.
(10) Deputy Commissioners not belonging to the Indian Civil Service, Assistant Collectors and Officers of the rank of Senior grade Inspectors recruited by direct appointment of the Bombay Salt and Excise Department.
(11) Officers of and above the rank of Assistant Professors of the Bombay Civil Veterinary College and Deputy Veterinary Superintendents not being members of an all-India Service.
(12) Inspectors of Factories, steam boilers and smoke nuisances.
(13) Officers of and above the rank of Assistant Registrars and Special Auditors of Co-operative Societies.
(14) Deputy Sanitary Commissioners, Port Health Officers and Bacteriological Officers (including officers in charge of sanitary laboratories) not belonging to the Indian Medical Service.
15) Shipping and Deputy Shipping Masters.
(16) Deputy Political Agents.
(17) Commissioners and Collectors of Income Tax.
(18) Bombay Customs Service.

BENGAL.

(1) Bengal Civil Service.
(2) Bengal Educational Service.
(3) Bengal Civil Medical Service.
(4) Bengal Police Service.
(5) Bengal Agricultural Service.
(6) Bengal Engineering Service.
(7) Bengal Forest Service.
(8) District Registrars.
(9) Bengal Excise Service, that is Inspectors, Prosecutors, Superintendents and Deputy Commissioners.
(10) Bengal Veterinary Service.
(11) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.
(12) Bengal Pilot Service.
(13) Bengal Gardeners' Service.

UNITED PROVINCES.

1) United Provinces Civil Service.
(2) United Provinces Educational Service.
(3) United Provinces Civil Medical Service.
(4) United Provinces Police Service.
(5) United Provinces Engineering Service.
6) United Provinces Agricultural Service.
(7) Extra Deputy Conservators and Extra Assistant Conservators of Forests.
(8) Inspectors of Registration Offices.
(9) Assistant Excise Commissioners.
10) Deputy Superintendents of the United Provinces Civil Veterinary Department.

(11) Deputy and Assistant Registrars of Co-operative Societies.
(12) Sub-Deputy and Assistant Opium Agents.
(13) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

PUNJAB.

(1) Punjab Civil Service.
(2) Punjab Educational Service.
(3) Punjab Civil Medical Service.
(4) Punjab Police Service.
(5) Punjab Agricultural Service.
(6) Punjab Service of Engineers.
(7) Punjab Forest Service.
(8) Punjab Veterinary Service.
(9) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

BIHAR AND ORISSA.

(1) Bihar and Orissa Civil Service.
(2) Bihar and Orrisa Educational Service.
(3) Bihar and Orissa Civil Medical Service.
(4) Bihar and Orissa Police Service.
(5) Assistant Directors of Agriculture.
(6) Bihar and Orissa Engineering Service.
(7) Bihar and Orissa Forest Service.
(8) Deputy Superintendents of Jails.
(9) Superintendents of Excise and Salt.
(10) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

CENTRAL PROVINCES.

(1) Central Provinces Civil Service.
(2) Central Provinces Educational Service.
(3) Central Provinces Civil Medical Service.
(4) Central Provinces Police Service.
(5) Central Provinces Agricultural Service.
(6) Central Provinces Engineering Service.
(7) Central Provinces Forest Service.
(8) Deputy Directors of Land Records.
(9) The upper cadre of District Excise Officers.
(10) Deputy Superintendents of the Central Provinces Civil Veterinary Department.
(11) Collectors of Income-tax.
(12) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

ASSAM.

(1) Assam Civil Service.
(2) Assam Educational Service.
(3) Assam Civil Medical Service.
(4) Assam Police Service.
(5) Assam Agricultural Service.
(6) Assam Service of Engineers.
(7) Extra Deputy Conservators and Extra Assistant Conservators of Forests.
(8) Excise Superintendents.
(9) Deputy Superintendents, Assam Veterinary Department.
(10) Deputy Sanitary Commissioners not belonging to the Indian Medical Service.

EXTRACT FROM RULES RELATING TO EXPENDITURE BY THE GOVERNMENT OF INDIA ON SUBJECTS OTHER THAN PROVINCIAL. (GOVERNMENT OF INDIA, FINANCE DEPARTMENT, RESOLUTION NO. 1448 E. A., DATED 29TH SEPTEMBER 1922.)

The previous sanction of the Secretary of State in Council is necessary :—

(1) To the creation of any new or the abolition of any existing permanent post, or to the increase or reduction of the pay drawn by the incumbent of any permanent post, if the post in either case is one which would ordinarily be held by a member of one of the services named in the Schedule, or to the increase or reduction of the cadre of any of those services.

* * * * * *

The Schedule.

(1) Indian Civil Service.
(2) Indian Police Service.
(3) Indian Forest Service.
(4) Indian Educational Service.
(5) Indian Agricultural Service.
(6) Indian Service of Engineers.
(7) The Imperial Branch of the Civil Veterinary Department.
(8) Indian Medical Service.
(9) Imperial Customs Service.
(10) Indian Audit and Accounts Service.
(11) Superintendents and Class I of the Survey of India Department.
(12) The Superior Staff of the Geological Survey of India Department.
(13) The Superior Telegraph Branch of the Post and Telegraph Department.
(14) The State Railway Engineering Service.
(15) The Superior Staff of the Mint and Assay Departments.
(16) The Archæological Department.
(17) Any other service declared by the Secretary of State in Council to be included in this Schedule.

EXTRACT FROM RULES RELATING TO EXPENDITURE BY A GOVERNOR IN COUNCIL ON RESERVED PROVINCIAL SUBJECTS. (GOVERNMENT OF INDIA, FINANCE DEPARTMENT, RESOLUTION NO. 1449 E. A., DATED 29TH SEPTEMBER 1922.)

1. The previous sanction of the Secretary of State in Council is necessary :—

(1) To the creation of any new or the abolition of any existing permanent post, or to the increase or reduction of the pay drawn by the incumbent of any permanent post, if the post in either case is one which would ordinarily be held by a member of an all-India service, or to the increase or reduction of the cadre of an all-India service.

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EXTRACT FROM SCHEDULE III OF THE DEVOLUTION RULES RELATING TO EXPENDITURE BY A LOCAL GOVERNMENT ON TRANSFERRED SUBJECTS.

1. The previous sanction of the Secretary of State in Council is necessary :—

(1) to the creation of any new or the abolition of any existing permanent post, or to the increase or reduction of the pay attached to any permanent post, if the post in either case is one which would ordinarily be held by a member of an all-India service, or to the increase or reduction of the cadre of an all-India service.

EXTRACT FROM INSTRUMENT OF INSTRUCTIONS TO GOVERNORS.

VII. But in addition to the general responsibilities with which you are, whether by statute or under this Instrument, charged, We do further hereby specially require and charge you :—

* * * * * *

(4) to safeguard all members of Our services employed in the said presidency in the legitimate exercise of their functions, and in the enjoyment of all recognised rights and privileges and to see that your Government order all things justly and reasonably in their regard, and that due obedience is paid to all just and reasonable orders and diligence shown in their execution.

Confidential.

ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICES IN INDIA.

II.—Questionnaire on Service Conditions in the All India Services.

1. Taking into consideration the provisions of the Government of India Act, do you consider that the position of members of the Services is adequately safeguarded as regards (*i*) pay, (*ii*) allowances, (*iii*) prospects, (*iv*) pensions. If not, and bearing in mind the existing constitutional position in India, have you any proposals to make ?

2. Have you any observations to offer on the scheme for retirement on proportionate pension announced in the Government of India, Home Department, Resolution dated November 8, 1921, No. F.-149-I. (Establishments) as subsequently amended ?

3. What are your views with regard to the present rates of pay ? Give any figures available to you, *e.g.*, family budgets, distinguishing between expenditure in India and expenditure involving remittance to the United Kingdom. If a new scale of remuneration were fixed now, how would you provide for its adjustment to meet future variations in prices and exchange ?

4. What are your views with regard to the question of passage allowances for officers in the Services and their families ? If such allowances were granted, would you prefer that they should take the form of an increase of overseas pay to all officers or the grant of a certain number of passages during an officer's service to himself, his wife and family ?

5. Have you any criticisms to make regarding the allowances payable to the Services ?

6. Have you any observations to offer regarding the withdrawal of exchange compensation allowance ?

7. Do you consider that any grievance exists in respect of house-accommodation, the rent chargeable for official residences, or the house-rent allowances granted when no official residence is available ?

8. Have you any criticism to make regarding the leave rules ?

9. Do you consider that the pension rules and scales are satisfactory ? If not, give reasons in detail for any proposals you may have to make. Do you consider that subscription to Provident Funds by Government in lieu of pensions should be adopted for (1) officers now in the Services and (2) future recruits ? Have you any observations to make on the rules governing commutation of pensions, and in particular the existing one-third restriction on the proportion of pension which may be commuted ?

10. What is your opinion of the comparative merits of family pensions and provident funds as provision for the families of deceased officers ? Have you any observations to offer regarding the existing I.C.S. Family Pension Fund ?

11. Do you consider that suitable provision is made for medical attendance for officers and their families? If not, have you any proposals to make?

No. 1536-120 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th November* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, No. 2097-Confdl., dated 30th October 1923, and the provisional questionnaires enclosed therewith, and also your letter No. 2097-F, dated 17th November 1923, and the accompanying revised questionnaires, addressed to the Chairman of the Association.

In reply I am to say that my Committee would prefer not to submit any evidence to the Royal Commission owing to lack of sufficiently detailed knowledge of the questions to be investigated.—I have, etc.,

T. MALONEY,
Asstt. Secretary

APPENDIX F-5.

THE STOCK EXCHANGE ENQUIRY COMMITTEE.

OFFICE OF THE STOCK EXCHANGE ENQUIRY COMMITTEE,
FINANCE DEPARTMENT (SECRETARIAT),
BOMBAY, *6th October* 1923.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I enclose herewith a copy of Government Resolution No. 2628, dated 14th September 1923, in the Finance Department constituting a Committee of Enquiry regarding the Native Share and Stock Brokers' Association of Bombay, and I am directed by my Committee to extend to your Association a cordial invitation to assist the Committee with your views and suggestions concerning the subject-matter of the Committee's enquiry. And I have further the honour to invite two representatives of your Association to give evidence before the Committee in support of the written representation which it is hoped you will make. Further, I am to say that should any member of your Association wish to give evidence in his personal capacity, such evidence would be welcomed by the Committee.

2. Sir Wilfred Atlay is expected to arrive in Bombay on November the 2nd.—I have, etc.,

G. DAVIS,
Secretary, Stock Exchange Enquiry Committee.

Appointment of a Committee of Enquiry regarding the Native Share and Stock Brokers' Association of Bombay.

GOVERNMENT OF BOMBAY.

FINANCE DEPARTMENT.

Resolution No. 2628.

BOMBAY CASTLE, 14*th September* 1923.

The Governor of Bombay in Council is pleased to appoint a Committee to enquire into the constitution, government, customs, practices, rules, regulations and methods of business of the Native Share and Stock Brokers' Association of Bombay and to investigate any such complaints of the public and to make any such enquiries with reference to any of the aforesaid matters or any other matter appertaining to the aforesaid Association as the Committee may deem proper and thereafter with a view to protect the investing public against the interested or irregular control of business to formulate such definite proposals for the future constitution, control, direction and regulation of the aforesaid Association as the Committee may deem proper.

2. The Committee will be constituted as follows:—

Sir Wilfrid Atlay	*Chairman.*
Sir Fazulbhoy Currimbhoy	*Members.*
Sir Purshotamdas Thakurdas	
Mr. R. Lindsay	
Captain E. V. Sassoon	
Mr. Bhulabhai J. Desai	
Mr. Pherozeshah M. Dalal	
Mr. G. Davis, I.C.S.	*Secretary.*

3. The Committee will assemble in Bombay at such place and time as will hereafter be notified.

4. Any person wishing to give evidence before the Committee or to assist the Committee with information is invited to give, by writing or otherwise, intimation to this effect, within fifteen days of the publication of this notification, to the Secretary, Stock Exchange Enquiry Committee, Finance Department, Secretariat, Fort, Bombay.—By order of the Governor in Council,

H. DOW,
Deputy Secretary to Government.

OFFICE OF THE STOCK EXCHANGE ENQUIRY COMMITTEE
FINANCE DEPARTMENT, SECRETARIAT,
BOMBAY, 12*th November* 1923.

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In continuation of my letter of October the 6th, I send herewith, in case it should be of assistance to your Association; a copy of the heads of enquiry which the Committee have decided to issue instead of a formal questionnaire as more useful in the circumstances of

this enquiry. I should be glad if you would let me have your written representation at a very early date so that I can make arrangements for your oral evidence.

2. I also enclose herewith a copy of the directions to witnesses.—I have, etc.,

G. DAVIS,
Secretary, Stock Exchange Enquiry Committee.

OFFICE OF THE
STOCK EXCHANGE ENQUIRY COMMITTEE,
FINANCE DEPARTMENT, SECRETARIAT.

HEADS OF ENQUIRY.

A list of items which the Committee will, with such other matters as may appear necessary, take into consideration in their enquiry, is appended, and witnesses, if they desire, may utilise this list for their guidance in their written and oral evidence.

1. History of the Association. Aims and objects of the Association. The Association's building.

2. Constitution of the Association.

3. Qualifications of members. Admission of members. Necessity and nature of security. Expulsion and suspension of members. Licensing of brokers. Partnerships.

4. Election of President. Power and authority of President. The officers and staff of the Association.

5. General meetings of the Association. Methods of business at general meetings.

6. Constitution of Committee of Management and of sub-committees. Election of committees. Methods of business of committees.

7. Relations of the Committee of Management (*i.e.*, Board of Directors) to (1) the general body of the Association, and (2) the individual member.

8. Method of passing rules. Desirability of printed rules in English available to the public on payment. Adequacy of the rules. Method of enforcing rules.

9. Division of members into the two classes of jobbers (*i.e.*, dealers) and brokers.

10. Clerks authorised and unauthorised. The wearing of badges. The admission of the public.

11. Excessive holidays. Hours of work.

12. The broker and his office. The broker and his client. The buying broker and the selling broker. The broker's method of business. Contract notes. Margins. Commissions.

13. Bombay as a market for securities. The chief varieties of securities dealt in.

14. A cash basis for business. Cash *versus* forward business. Budla business.

15. Blank transfers. Their abolition. A check on gambling. Duties payable on the transfer of shares. Evasion of duties.

16. Fortnightly settlements. The closing of the Exchange for settlement.

17. Corners. Syndicates. Bulls *versus* bears. The power of the Managing Committee to declare a corner and to fix prices. Justification and exercise of this power. Arbitration Committee.

18. The enforcing of bargains and adjustment of disputes. The buying-in-rule. Suspension of buying-in-rule.

19. The breaking of the link.

20. The flotation of companies. New issues and quotations. Admission and removal of scrip from forward list.

21. Fluctuations in shares.

22. The official list and marking of bargains.

23. The Clearing House. Making-up prices. Methods of clearing.

24. Defaulters.

25. Tribunal of Appeal constituted of members of the Association and representatives of commercial bodies before which a member of the public can make complaint with regard o a broker or the Association.

26. Incorporation. Do events in the past make legislation and a charter a necessity. Nature and scope of legislation.

27. Bombay as one of the great markets of the world.

By order of the Committee,
G. DAVIS,
Secretary, Stock Exchange Enquiry Committee.

DIRECTIONS FOR THE ASSISTANCE OF WITNESSES.

Witnesses may, if they desire, confine their written statement to a statement of general principles or opinion, and leave their detailed evidence for their oral statement.

If witnesses desire any part of their written statement to be treated as confidential they will please mark such part clearly.

It is desired as far as possible to take evidence in public, but witnesses are requested to state if they desire to give their evidence in public or *in camera.*

G. DAVIS,
Secretary, Stock Exchange Enquiry Committee.

No. 1582-114 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st December* 1923.

THE SECRETARY,
THE STOCK EXCHANGE ENQUIRY COMMITTEE,
FINANCE DEPARTMENT, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letters, addressed to the Chairman, dated the 6th October 1923 and 12th November 1923, and their accompaniments, requesting

my Association to assist the Stock Exchange Enquiry Committee with their views and suggestions on the subject matter of the Committee's enquiry, and to appoint witnesses to give evidence before the Committee in support of the Association's written representation.

2. At the outset my Committee wish to state that the Bombay Millowners' Association desire to avoid placing before the Stock Exchange Enquiry Committee any evidence of a controversial character with reference to the methods by which business has been controlled in the past, and desire to confine their evidence to suggestions of a practical nature which might assist the Enquiry Committee to formulate proposals which would be of assistance to the investing public in the future.

3. *Constitution of the Board.*—With reference to the constitution of the Board of the Exchange my Committee do not wish to make any definite proposals for alterations. It is considered that the ordinary business of the Share Bazaar should be conducted by the brokers themselves without any outside interference, but we suggest that the power to declare corners and to fix prices should be delegated to a Tribunal of Appeal upon which outside interests should be substantially represented.

We further consider that the Board should be empowered to frame rules for the future guidance and control of the Stock Exchange, subject to the sanction of the Government.

4. *Prices.*—My Committee consider that better arrangements might be made for the notification to the public of the fluctuations in share prices. At the present time the public are not informed of the actual fluctuations and are forced to rely upon the good faith of the broker, since no tickets or slips are issued stating the time at which a particular transaction was made, and my Committee suggest that the Exchange should issue daily an official publication showing the opening and closing prices of shares, the rates at which business was effected and the prices quoted for all shares listed by the Exchange, and further that a record of every transaction made should be available

5. *Holidays.*—My Committee are of the opinion that the Exchange is too frequently closed for business and that there should be no holiday upon settlement days. Business should be continuous throughout the year and holidays reduced to the absolute minimum and suggest that the practice of declaring holidays at short notice should cease entirely, and that a list of closing days should be published, and that these should correspond with the Government gazetted holidays. In the event of the death of a member of the Exchange, the Exchange might be closed for not more than half an hour and not for a whole day as often is the case now.

6. *Hours of Business.*—The hours of business, my Committee consider, should be increased and should not be less than four per day. They should definitely be fixed by the Committee and published for general information.

7. *Settlements.*—Instead of the present system of monthly settlements my Committee would advocate fortnightly settlements with the object of keeping away the wild speculator and the weak holder whose present activities they consider are not in the best interests of genuine investors.

8. *Brokerage.*—My Committee suggest that steps be taken to ensure that the rate of commission charged on all transactions is shown separately from the price, and that a definite and uniform scale of brokerage should be laid down and published.

9. *Brokers.*—A substantial deposit should be required from all brokers before they are allowed to conduct business, and no broker should be allowed to do business upon his own account.

The numbers of sub-brokers should be largely reduced or abolished *in toto.*

10. *Transfers.*—My Committee are of the opinion that the present practice of keeping share transfer blanks for extended periods should be discontinued. There is at present a temptation to save stamp duties which in justice should be paid for every transaction.

The practice also causes unnecessary friction between buyers and sellers, who were not original parties to a transaction in the matter of voting, dividends, etc.

Every transfer ought to be completed within a reasonable time and my Committee consider that this could best be accomplished by providing that no transfer form could be handed over unless duly stamped and bearing the date of issue.

It might represent a still further improvement if transfer forms were issued only under the authority of the Exchange. Any person requiring a transfer form might apply to a special clerk of the Exchange whose duty it would be to see that the form was duly stamped with the date and it should then be made compulsory for the transfer to be lodged with the company concerned within two months of the date of stamping. Should the form not be lodged within the time stated the company could be given the right to demand a fresh and properly executed deed. Transfers so lodged would be required to bear stamps of the value required under the provisions of the Stamp Act before the company proceeded with the execution of the transfer.

A special nominal transfer fee of, say, Rs. 10 might be allowed in the case of genuine pledges in which shares are used merely as collateral security.

11. *Oral Evidence.*—My Committee have nominated **Mr.** F. F. Stileman, to give oral evidence before the Stock Exchange Enquiry Committee on behalf of the Association upon the suggestions enumerated in the written evidence herewith submitted.

Mr. Stileman has intimated to the Association that for personal reasons he would prefer to submit his oral evidence *in camera.*

Mr. Stileman's address is given below :—

F. F. Stileman, Esq., Messrs. Killick, Nixon & Co., Ltd., Home Street, Fort, Bombay.

Yours faithfully,
T. MALONEY,
Asstt. Secretary.

The Stock Exchange Enquiry Committee submitted their report to the Government of Bombay on the 9th January 1924. A summary of their recommendations is given below:—

1. The Association should be called the City of Bombay Stock Exchange.
2. The rules should provide for the consideration of complaints by the public.
3. The disciplinary rules of the Association should be strengthened and rigidly enforced.
4. The dates of general meetings should be altered.
5. The Board should retire annually and should be called the Committee of Management.
6. The Arbitration Committee should be abolished and in its place the arbitration by two members of the Stock Exchange nominated from a panel of arbitrators should be substituted.
7. The Secretary should be paid and should not be a member of the Stock Exchange.
8. The partnership rules should be rigidly enforced.
9. The rules should be printed in English and in the vernacular, and should be available to the public.
10. The public should be totally excluded from the Stock Exchange until such time as a new building and gallery was provided.
11. The hours of business should be extended.
12. An annual declaration by members as to the class of business they propose to undertake should be made.
13. The use and stamping of a uniform form of contract note should be enforced.
14. A minimum scale of commission should be fixed.
15. Companies should, as far as possible, use a common form of transfer,

16. Blank transfers should be abolished on the reduction of the stamp duty.
17. Sub-brokers should be totally abolished.
18. Rules 26, 26 (*k*) and 26 (*kh*) relating to corners, as set out on page 7 of the official representation of the Association, should be repealed.
19. A daily official list should be published.
20. The regulations relating to the admission of companies to forward dealings should be altered.

APPENDIX F-6.

TRADE FACILITIES ACT, 1921.

No. 3962-G.

REVENUE DEPARTMENT,
BOMBAY, *4th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Instructions issued by the Advisory Committee Appointed Under the Trade Facilities Act,* 1921.

SIR,

In continuation of the letter from this Government, No. 3962-G., dated 11th May 1922, I am directed by the Governor in Council to forward, for the information of your Association, a copy of the resolution of this Government No. 3962, dated 15th March 1923, on the subject mentioned above.—I have, etc.,

A. E. SERVAI,
for *Secretary to the Government of Bombay.*

Trade Facilities Act, 1921.
Instructions issued by the Advisory Committee appointed under the—

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 3962.

BOMBAY CASTLE, 15*th March* 1923.

Letter from the Government of India, Department of Industries, No. I.-179, dated 6th March 1923—

" In continuation of the letter* from this Department No. I.-179, dated the 20th January 1922, I am directed to enclose for the information of the Government of Bombay and such further action as may be considered necessary, a copy of an explanatory statement† and questionnaire† recently issued by the Trade Facilities Act Advisory Committee together with a copy of the letter† from the Secretary to the Committee dated the 16th January 1923."

* Printed in the preamble to Government Resolution No. 3962, dated 28th March 1922.
† Printed as an accompaniment to this Resolution.

RESOLUTION.—Copies of the letter from the Government of India and of its accompaniments should be forwarded to the officers concerned for information in continuation of Government Resolution No. 3962, dated 28th March 1922. Copies should also be forwarded for information to the Chambers of Commerce, Bombay and Karachi, the Indian Merchants Chamber, the Bombay Millowners' Association, the Bombay Presidency Trades Association, the Bombay Underwriters' Association, the East India Cotton Association, and the Associated Exchange Banks.—By order of the Governor in Council,

A. R. DALAL,
Deputy Secretary to Government.

ACCOMPANIMENTS TO GOVERNMENT RESOLUTION, REVENUE DEPARTMENT, No. 3962, DATED 15TH MARCH 1923.

Letter from the Secretary, Trade Facilities Act Advisory Committee, London, dated the 16th January 1923, to the Indian Trade Commissioner, London.

I am directed by the Trade Facilities Act Advisory Committee to enclose herewith two copies of an explanatory statement and questionnaire which they have recently issued.

It will be seen that on the advice of this Committee the Treasury may guarantee the principal and interest of loans to be raised for the purpose of carrying out capital undertakings (constructional works, etc.) in any country ; provided that the proceeds of the loan are applied in such a way as to reduce unemployment in the United Kingdom.

The Advisory Committee would be glad, therefore, if you would make these facilities known in the $\frac{\text{Colony}}{\text{Dominion}}$ whose commercial interests you represent.

Explanatory Statement and Questionnaire issued by the Trade Facilities Act Advisory Committee to Applicants for Guarantees.

1. In accordance with the Trade Facilities Acts, 1921 and 1922, the Treasury is empowered, on the advice of an Advisory Committee operating at this address, to guarantee the principal and interest of any loan proposed to be raised by any Government, any Public Authority or any Corporation or other body of persons for the purpose of carrying out capital undertakings.

The attention of applicants is particularly drawn to the following :—

(*a*)* The Treasury can only guarantee loans—they have no power to *make* a loan of any kind. The advantage of the guarantee is that with the aid of the Government credit so given the applicant should be enabled to obtain money on better terms than he otherwise would be able to do. The Committee and the Treasury indicate the quarter in which the loan is to be raised.

(*b*) The Treasury have no power to guarantee a loan which is to be used in whole or in part for the provision of working capital. The whole of the guaranteed loan must be used solely for the purpose of carrying out works of a capital nature.

(*c*) The Treasury have no power to give a guarantee in respect of any loan which will be used wholly or in part for the purpose of extinguishing existing liabilities or commitments.

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* Local authorities and statutory bodies not trading for profit requiring advances towards expenses are reminded that, under schemes administered by the Unemployment Grants Committee, 23, Buckingham Gate, S. W. 1., part of the charges involved in approved works may, under certain conditions, be met by the State.

Attention is also drawn to the fact that the Public Works Loan Commissioners of Old Jewry, London E.C. 2, have certain powers of granting loans to Local Authorities and other bodies and persons. Particulars as to the purposes for which, and the terms upon which, such loans may be granted can be obtained from the Public Works Loan Commissioners direct.

(*d*) The Treasury have no power to guarantee ordinary or preference shares.

2. Applicants should supply information on the following points :—

A.—General particulars as to the total amount and purpose of the proposed loan, its terms, and the suggested method of repayment.

B.—The expected benefit as regards employment, giving information as to the particular industries which will be affected, and the approximate date of commencement and the period of employment. If possible, an estimate should be given of the number of men who will be employed weekly during the first three months after work is commenced and subsequent periods (classified as far as practicable according to trades and localities).

C.—Charges which can be given as security.

On this point, the Committee desire information as to the assets and revenues which will be available as security and particulars of any existing charges thereon. These particulars should be supplemented by copies, if available, of the audited Balance Sheets and Profit and Loss Accounts for the past five years, and supplemented by a statement for the same period showing clearly the yearly net profits remaining after meeting all outlays and provisions (including Depreciation, Excess Profits Duty and Corporation Profits Tax), and interest and Sinking Fund instalments on all Debentures, etc., which will rank prior to the proposed loan.

D.—The additional yearly net revenue expected to be earned as a result of the proposed expenditure.

E.—From what source it is proposed to pay the interest on the loan during the period of construction, *e.g.*, whether out of existing funds or out of the proceeds of the loan.

F.—Evidence that the undertaking can be completed for the sum estimated.

G.—Particulars as to the preliminary formalities, if any, which will be necessary before issuing the loan or commencing the work (*e.g.*, sanction of Parliament, Meetings of Debenture Holders, Shareholders, etc.)

H.—Particulars of any attempts which have already been made to finance the scheme, giving details of the terms which could have been obtained.

3. In accordance with the Trade Facilities and Loans Guarantee Act of 1922, the Treasury is empowered to charge fee as follows :—

" For the purpose of meeting the costs and expenses incurred by the Treasury in administering the said Section one there shall be charged in connection with applications for and the giving of guarantees under the said section, and other matters arising thereunder, such fees as the Treasury may from time to time prescribe.

APPENDIX G-1.

ASSESSMENT OF MILLS.

No. MC-517-D.of 1923-24.

BOMBAY MUNICIPALITY,
BOMBAY, *9th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

The present method of assessment of mills was fixed by the Corporation in their Resolution No. 2021, dated the 1st July 1912, the basis of assessment being as follows :—

(1) The assessment to be arrived at by taking 4 per cent. on the value of the land and 6 per cent. on the value of the building used for the *bona fide* business purposes of mills and dyeworks.

(2) All lands for storing and stacking purposes and lands required for the general purposes of the mill in the mill compound to be assessed with the building.

(3) Chimneys and tanks to be also assessed with the buildings.

(4) Lands purchased for future extensions and not actually used for mill purposes to be assessed separately according to the rateable value of similar land in the neighbourhood allowing, if necessary, a rebate, if the area is so large that it could not, if not used for mill purposes, have been easily let. These lands to be kept separate from the land actually used for mill purposes, and fencing or boards to be put up to show that these lands are reserved for future extensions. These lands to be assessed at 4 per cent. on value when used for mill purposes and assessed with the buildings.

(5) Quarters for managers, and spinning, weaving and carding masters and others and stables which are at present assessed on the rental basis to continue to be so assessed.

The method in force previous to this resolution was by taking the floor areas available and charging the estimated letting value per sq. yard. This method was more in consonance with the provisions of the Municipal Act. Since 1912 the assessment of mill properties in Bombay has only been revised on one occasion, *viz.*, in 1918-19 when the rough-and-ready method of enhancing the assessment of 1912 by 50 per cent. was adopted with the concurrence of at least the vast majority of the millowners concerned. It was understood that the assessment fixed in 1918-19 would be liable to revision in the current year 1923-24.

I find on enquiry that the method of fixing the assessment adopted in 1912 and continued in 1918-19 was defective in so far as the book value of the buildings only was taken into calculation for purposes of fixing the assessment, whereas the proper course was to take the present value of all buildings. This principle is one which is laid down in all standard works on the subject of rating and valuation; for example, in "Valuation of Real Property" by C. A. Webb, F.S.I., Revised Edition of 1913, page 186, it is stated :—

> "The present value of the building should be taken, that is to say, the cost of a similar building at present prices, less a fair deduction for any deterioration which would cause a tenant to pay a less rent. The difference in the value thus arrived at and the original cost may, owing to the difference in prices of labour and materials, be considerable."

If therefore the present method of assessment is adopted in revising the assessment of mill properties in Bombay it will be necessary for me to arrange to arrive at the present value of all mill buildings and lands as distinct from the book value and to do this even with the assistance of the owners of the properties will necessitate a somewhat prolonged enquiry by an engineer and the basis on which his conclusions are founded will be somewhat contentious. The alternative method of calculating the floor space available would involve less enquiry and the conclusions arrived at would be less open to dispute, as it should be possible to agree on a general rate per square yard of floor space which should be applicable in all cases.

No change in the existing method of assessment beyond the substitution of the present value for the book value can be undertaken without the approval of the Corporation. Before I make any recommendation to the Corporation, I think it desirable to consult you on the points I have raised above as it is possible that your Association may be in a position to make suggestions which may prove of value. If your Association should prefer not to express an opinion on the general question, I should be obliged if you will inform me to that effect.— I have, etc.,

H. B. CLAYTON,
Municipal Commissioner.

No. 633-81 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th June* 1923.

THE MUNICIPAL COMMISSIONER,
BOMBAY.

SIR,

Re. Assessment of Mills.

I am directed to refer to your letter, No. M.C.-517-D., dated the 9th May 1923, and in connection therewith to say that the special Sub-Committee (Capt. E. V. Sassoon, M.L.A. Mr. S. D. Saklatvala, Sir Dinshaw E. Wacha, Kt., Mr. H. P. Mody and Mr. Lalji Naranji) appointed by my Association to consider the points dealt with in your letter, would like to meet you, and any other officials you care to appoint, for a mutual discussion of the subject in all its bearings.

May I therefore request you to suggest a day and time, preferably early next week, at which you could meet the Sub-Committee?

The offices of the Association might be used for the meeting or the Sub-Committee would be willing to meet you at any other place you desire.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

M.C.-517-D. of 1923-24.

BOMBAY MUNICIPALITY,
BOMBAY, 20*th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter, No. 633-81, dated the 19th June 1923, intimating that a special Sub-Committee of the Millowners' Association would like to meet the Municipal Commissioner for a discussion of the subject of assessment of mills, and to state that the Municipal Commissioner will be glad to meet the Sub-Committee in his office on Tuesday, the 26th inst., at 12 noon S.T.—I have, etc.,

R. P. MASANI,
Deputy Municipal Commissioner.

Report of the Sub-Committee of the Association Appointed to Consider a Letter from the Municipal Commissioner on the Subject of Mill Assessment.

THE COMMITTEE,

We were appointed by a resolution passed at a meeting of the General Committee of the Association on 28th May 1923 to consider and report upon a letter from the Municipal Commissioner of Bombay on the subject of the re-assessment of the rateable value of mills.

Early in our discussions it was generally realised that though the Municipal Commissioner in his letter stated that he desired to revise the method of assessment, and to place it upon a basis more in consonance with provisions of the law, his real aim was to assess mills upon a very much higher basis than at present, and our attention has, therefore, been chiefly devoted to keeping the assessment as low as possible, rather than consideration of methods of calculating the assessment.

Mills are at present assessed on the following basis :—

(1) The assessment to be arrived at by taking 4 per cent. on the value of the land and 6 per cent. on the value of the building used for the *bona fide* business purposes of mills and dyeworks.

(2) All lands for storing and stacking purposes and lands required for the general purposes of the mill in the mill compound to be assessed with the building.

(3) Chimneys and tanks to be also assessed with the buildings.

(4) Lands purchased for future extensions and not actually used for mill purposes to be assessed separately according to the rateable value of similar land in the neighbourhood allowing, if necessary, a rebate, if the area is so large that it could not, if not used for mill purposes, have been easily let. These lands to be kept separate from the land actually used for mill purposes, and fencing or boards to be put up to show that these lands are reserved for future extensions. These lands to be assessed at 4 per cent. on value when used for mill purposes and assessed with the buildings.

(5) Quarters for managers, and spinning, weaving and carding masters and others and stables which are at present assessed on the rental basis to continue to be so assessed.

This method was adopted in 1912 and superseded a method which had estimated letting value per square yard as a basis.

In 1918 assessments were enhanced by 50 per cent. by mutual arrangement between the Millowners' Association and the Municipal Commissioner.

Since 1918 no change in assessments have been made except in cases where mills have been extended or rebuilt.

The Commissioner contended in his letter that the method of assessment adopted in 1912 was defective inasmuch as the assessment was based on the book value of buildings whereas it should be based upon present value, *i.e.*, the cost of similar buildings at present prices.

As an alternative method it was suggested that the assessment should be made on the basis of letting value per square yard of floor area, in other words, that the method of assessment in force previous to 1912 should be reverted to.

Careful consideration of the Commissioner's two suggestions made it apparent that a change in method on the lines indicated might possibly result in a very large increase in assessments and would, moreover, be extremely contentious.

For example, if letting value per square yard were based on the letting value of house properties in the mill areas, the increase in assessment might be as much as 100 per cent. on present rates, if no allowance were made for the economic value of the mill industry to the general public.

Under these circumstances it was deemed advisable to come to some arrangement with the Commissioner to extend over a period of years and for this purpose a joint meeting with the Commissioner and his assessors was held on the 26th June 1923.

As a result of this meeting it was tentatively decided, subject to the approval of the Corporation, that the cost value basis of assessment should be continued, but mill assessments should be increased by 25 per cent.

It was further agreed that the new rate of assessment should be subject to revision in the year 1928-29, *i.e.*, after a period of five years.

We are of the opinion that the terms of this arrangement are the best which could have been obtained and should be accepted by all members of the Association as fair and equitable.

S. D. SAKLATVALA,
H. P. MODY,
FAZULBHOY CURRIMBHOY,
D. E. WACHA,
LALJI NARANJI.
} *Members of Sub-Committee.*

BOMBAY, 28*th June* 1923.

No. M.C.-D.-168 of 1923-24.

BOMBAY MUNICIPALITY,
BOMBAY, *24th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Re. Assessment of Mills.

With reference to the conference the Sub-Committee of your Association had with me on the 26th June 1923, I have the honour to forward herewith a note embodying the arrangement arrived at at the meeting and shall be glad to have a confirmation of its correctness.—I have, etc.,

H. B. CLAYTON,
Municipal Commissioner.

No. M.C.-168-D., dated 26th June 1923.

A meeting was held to-day (26-6-23) at 12 noon (Standard Time) between the Committee of the Millowners' Association, represented by Captain Sassoon, Sir Fazulbhoy Currimbhoy, Mr. H. P. Mody, Sir Dinshaw Wacha and Mr. Saklatvala, and the Deputy Municipal Commissioner, Mr. Masani, the Assessor and Collector, Mr. Robottom and myself, regarding revised assessment for the mills in Bombay. The subject-matter of discussion is set forth in my letter No. 517, dated 9th May 1923, addressed to the Secretary, Millowners' Association. Captain Sassoon on behalf of the Association pointed out that at the present time at least 75 per cent. of the mills in Bombay were working at a loss, that they were heavily up against Japanese and other foreign competition, and, that though they might hope in a few years that the mills would again become paying concerns if conditions were favourable, there was no possibility of their experiencing a period of prosperity like that immediately after the war, at least for many years to come.

On behalf of the Municipality it was pointed out that there had, since 1918, been a distinct rise in the average rateable value per sq. yard of properties other than mill properties in Bombay in spite of the Rent Act and that on this and on other grounds there was a good case for substantial enhancement of the assessment. It was also pointed out that the present basis of assessment was unscientific and could only be allowed to continue for the time being on the assumption that its validity would not be contested by the millowners in Court. This was agreed to by Captain Sassoon on behalf of the Association and accepted by me as it appeared that the time was not appropriate for the laborious work of revising the whole basis of the assessment of mill properties.

Subsequently the rate of increase to be imposed for the current year was discussed. Captain Sassoon suggested 15 per cent. increase for two years, to be followed by 30 per cent. for three years. I was not in a position to accept this, as an immediate increase of 15 per cent. would, in my opinion, be inadequate. At the same time, some consideration must be paid to the fact that trade is undoubtedly at present far from being in a flourishing condition. After further discussion, I agreed to an enhancement of 25 per cent. in the assessment of all the mill properties in Bombay for the next five years, that is, until 1928-29. This was accepted by the representatives of the Association.

H. B. CLAYTON,
Municipal Commissioner.

No. 851-81 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *25th July* 1923.

THE MUNICIPAL COMMISSIONER,
BOMBAY.

SIR,

Subject :—*Assessment of Mills.*

I am directed to acknowledge receipt of your letter, No. M.C.-D.-168, dated the 24th July 1923, and its accompanying note outlining the arrangement arrived at as a result of the joint meeting, and in reply have pleasure in confirming its correctness.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-2.

TERMINAL TAX IN BOMBAY.

No. M.C.-31-A. of 1922-23.

BOMBAY MUNICIPALITY,
BOMBAY, 18*th December* 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to state that a Committee appointed by the Corporation has had under its consideration a proposal of the Municipal Commissioner to substitute a non-refundable terminal tax for the existing system of refundable town duties. It is believed that if carefully arranged such a tax would be more acceptable to the mercantile community than the existing system of town duties, with its troublesome procedure as to refunds. The Committee have approved the proposal in principle and have tentatively drawn up a detailed schedule of articles proposed to be taxed and the rates at which the tax should be levied in each case. This tentative schedule is as follows :—

Name of Article.	Taxation.	Per
	Rs. a. p.	
Coal and coke	0 0 6	Bengal maund.
Fodder	0 0 6	,,
Hides and skins	0 2 0	,,
Gunnies	0 2 0	,,
Oils, all sorts (other than kerosene and petrol)	0 1 0	,,
Oil, kerosene	0 8 0	100 gallons.
Petrol	1 0 0	,,
Oil seeds	0 0 3	Bengal maund.
Wrought iron and steel	0 1 6	,,
Tea	0 7 0	,,
Sugar, molasses and gur	0 0 9	Cwt.
Timber	2½ % on value.	
Ghee	0 6 0 1 2 0	Bombay maund. Bengal maund.
Wines and spirits	0 6 0	Imperial gallon.
Beer	0 0 6	,,
Nuts and dry fruits	0 1 0	Bengal maund.
Spices, all sorts	0 0 6	,,
Grain	0 0 3½	,,
Flour	0 0 2	,,
Firewood	0 0 2	,,

Before proceeding further the Committee has asked me to ascertain the views of the Millowners' Association. I request that you will be good enough to place the proposal together with the schedule before the Bombay Millowners' Association and inform me of their opinion at an early date.

I shall be glad if you also will state, for the information of the Committee, any suggestions which the Bombay Millowners' Asscciation have to make concerning the schedule.

I attach for your information a print of my letter No. M.C.-8-B., dated the 3rd January 1921, setting forth my original proposals in this connection. It will be seen that these proposals have been considerably modified.

I should be glad to be informed whether the Millowners' Association would be prepared to appoint two delegates to discuss the details of the schedule with the Committee of the Corporation.—I have, etc.,

H. B. CLAYTON,
Municipal Commissioner.

Letter from the Commissioner, No. M.C. 8-B., dated the 3rd January 1921.

" I have the honour to refer to the marginally quoted resolutions of the Corporation, regarding proposals for improving the sources of income of the Municipality. Before dealing with the specific proposals referred to in these resolutions, I should like to offer a few general remarks regarding the financial position of the Municipality at the present moment.

No. 460 of 10th April 1919, asking for a report on fresh ways and means by which the Municipal Revenue may be increased.
No. 3222 of 21st July 1919, forwarding for remarks Dr. K. E. Dadachanji's notes and suggestions on the subject.
No. 12209 of 26th January 1920, asking for a report regarding the advisability of levying license fees on trades and professions.

Last year it was felt that it would be impossible without additional sources of income to discharge adequately even the primary liabilities of the Municipality. Various proposals were therefore made for supplementing the income of the Municipality. At the suggestion of Mr. Monie Government were requested to raise the maximum limit of the general tax, which is our most stable and growing source of revenue, to 17 per cent. The limit has accordingly been raised and Government have also sanctioned the new duty on cotton, the receipts from which are estimated at Rs. 12,00,000. Government have further accepted the proposal to revise Schedule G of the wheel tax and when this receives the sanction of the Legislature our proceeds from this tax will be augmented by Rs. 3 lakhs. These increases have however been to a large extent absorbed by the additional yearly payment of some Rs. 17 lakhs to the Municipal labour staff which it has been necessary to sanction during the past year.

With the general tax at 11 per cent. and the fire tax at ½ per cent. the income of the Municipality for the year 1921-22 has been estimated at Rs. 2,27,28,000. The expenditure for the year was, at the time of preparing the budget, estimated at Rs. 2,24,82,000. The balance will, however, be wiped out in consequence of the increase that has been since sanctioned by the Corporation in the salaries of primary teachers. There will still be a margin of 6 per cent. in the general tax equivalent to about Rs. 50,00,000 to meet increased expenditure in the future. It is not however intended that the general tax should be raised to anything approaching the maximum limit of 17 per cent. nor is it desirable to alter the rate of the general tax on any occasion when such alteration can be avoided, and I sincerely hope that it will be possible to retain it at 11 per cent. for a considerable number of years. The primary reason for increasing the limit of this tax was to increase the margin of the borrowing powers of the Corporation, and I would certainly advise the Corporation so to adjust Municipal taxation as not to let the burden of it fall overwhelmingly on real property. It is not suggested that an increase in the general tax hits only the owners of the properties. All rates on houses eventually come out of the pockets of the occupier to whose shoulders the burden of enhanced taxation is invariably passed on by the owner. It is the tenant class therefore that needs relief from the growing burden of house rents and this relief should,

I think, be given if a portion of Municipal expenditure can be met from the sources other than the house tax.

I shall now deal with the proposals referred to in each of the aforesaid resolutions. Resolution No. 460 of 10th April 1919 asks the Commissioner to suggest fresh ways and means by which the Municipal revenue may be increased. The sources of Municipal revenue may be divided into (1) direct and (2) indirect. The direct sources of our revenue are the property taxes. These can be supplemented by a direct levy for direct services rendered by the Municipality. The theoretical advantage of such direct imposts is that they enable the tax-payers and the Corporation to realize what a tax levied for a particular service realizes and how the amount received is spent. Our present form of taxation is, however, practically a general consolidated rate on house property, although we have two special taxes for special services, *viz.*, the water and halalkhore taxes. The lighting and police rates which used to be levied were abolished long ago and merged in the general tax and the recent decision of the Corporation to raise the limit of this tax instead of imposing any additional cess is a proof, I take it, of the Corporation's aversion to multiply local taxes. I am of opinion that having regard to the general scheme of Municipal taxation the decision already arrived at by the Corporation is a wise one and that we have every reason to be content with the enhanced limit of the general tax.

By Corporation Resolution No. 12209 of 26th January 1920, I have been asked to report whether it is desirable and expedient to levy license fees on various trades, callings, offices and professions as in Calcutta and Madras, and, if so, what the approximate annual income therefrom will be. A similar form of direct local taxation is in vogue in various continental municipalities and at first sight this would appear to be a perfectly legitimate and unobjectionable source of revenue. But on reflection I am disposed to consider that though such a tax would undoubtedly produce as large a revenue as in Calcutta (8½ lakhs) it would not be in practice a satisfactory method of raising money as the enquiries which it would necessitate would be as much resented and as difficult as the inquiries of the Income Tax Collector and the cost of collection would be disproportionate to the amount realized. At present licenses are issued in Bombay under Section 394 of the Act, with the object of securing the public safety, convenience and sanitation and it has been the traditional policy of the Corporation not to regard the license fees as a source of income but to fix their amount so as more or less to correspond with the expenditure incurred on the administration of the section. This policy has the great advantage that no question of revenue can be held to be a factor in determining an officer in deciding in a particular case whether a license should be given or not. If this principle be abandoned and we regard the license department as a money-making establishment we must include in the trades subject to license not only those which require to be controlled for reasons of public interest but others which obviously need no such control. I attach to this letter a copy of the schedule of trades and professions licensed in Calcutta. This has been in force there since 1907. It will be seen that the list is very elaborate and includes all professions from a limited company to an itinerant box-wallah. In order to prepare an accurate estimate of the numbers practising the various trades in Bombay and the exact income which a tax on similar lines would produce it would, I estimate, be necessary to employ a staff of a dozen clerks for six months and much of the information would be out of date by the time it was tabulated. It would possibly be worth while doing this if the class of persons whose pockets were touched was in any way distinct from the general tax-payer but a perusal of the schedule will show that in the vast majority of cases it would not be so. In many cases in Calcutta the amount of the fee varies with the monthly rent of the premises occupied and a person paying such a fee is much more satisfactorily taxed through the general tax than by a special tax of the nature suggested which would not only be disproportionately expensive to assess and collect but would also lead to continual bickerings and discontent. In Madras I understand that the tax is a form of income-tax and is levied on all persons with a monthly salary of Rs. 100 and above. Such a tax could be collected here with the assistance of the Income Tax Commissioner if Government would agree to the proposal but again the imposition of such a tax would lead to endless heart-burnings and disputes I am therefore personally of opinion that so long as alternative sources of revenue are available the traditional policy of the Corporation by which only those trades should be controlled by licenses, the control of which is necessary in the interest of

public health, safety and convenience should be maintained and would prefer even to increase the general tax to imposing such a tax on professions as levied in Calcutta which would be very unpopular as well as expensive to assess and collect. If the Corporation so desire there would be no difficulty in largely increasing our revenue from licenses under Section 394 as now issued and I am certainly of opinion that certain trades not now licensed under that section should be so licensed in future ; but the increase would not be more than 2 or 3 lakhs unless the rates were raised to a repressive figure—a policy which would be the reverse of desirable. But an alternative and most satisfactory method of increasing our revenue is readily available. Dr. Dadachanji in his interesting note has drawn special attention to the fact that the refunds of town duty invariably amount to more than 50 per cent. of the collections and has suggested certain modifications by which an increase in the Municipal receipts may be secured. But in my opinion it would be far preferable to abolish altogether the existing system of town duties and substitute therefor a non-refundable tax levied on all articles of certain descriptions imported into the city limits. At one time Government were strongly against such terminal taxes but at the present time such taxes are actually in force in Karachi, Ahmedabad and other towns and recently Government have sanctioned such a tax on cotton imported into this city. There is thus every reason to hope that they would raise no objection to such a proposal.

A tax involving an elaborate system of refunds such as the present system does is the most objectionable and expensive form of indirect impost. In spite of our complicated rules for the security of claims for refund many loopholes for fraud remain and the system of checks imposed by the Municipality is a source of friction between the merchants and the Refund Audit Department. Some merchants have actually written to me and suggested the change proposed and from conversations I have had with others I gather that it would be almost universally regarded as a distinct improvement. Town duty is at present levied on a few articles only including some daily necessaries of life such as grain, flour and firewood. There is no reason why these duties should not take the form of a light terminal tax which would still produce a revenue far in excess of that at present realized and would be free from the objections involved by the present expensive system of refunds. The selection of articles should be made so as to reach not only the local consumer but the general tax-payer. Bombay is an imperial city. Its development and the improvement of its communications and sanitation are matters not merely of local but also of imperial concern. The general tax-payer's contribution to the Municipal expenditure should be larger than at present. The recent duty on cotton will serve to enhance this contribution and it will further be augmented if a light duty on other articles such as coal and iron and steel is imposed.

In schedule H to the Municipal Act are given the articles at present liable to the payment of town duties with the maximum rates at which these duties may be levied. The income from town duties during the five years ending March 31st, 1920, has averaged Rs. 19,73,000. I attach herewith a statement showing the quantities of various articles imported into Bombay by sea during the year 1916-17 and by rail during 1918-19 and the amount of revenue that might be realized therefrom by the imposition of light terminal tax of the nature suggested. Grain, flour and firewood have been shown separately and the only necessities of life included in the main list are sugar and ghee. It will be seen that the total revenue realizable at the rates suggested amounts to Rs. 35 lakhs. The rates of tax suggested are mostly those in force in Karachi but it must be understood that I have not enquired into each to see if it is appropriate and that the suggestions contained in this statement are only tentative. Such a tax would be a source of revenue which would expand with the growth of the city and the development of its commerce, would not be expensive to collect and would avoid the chicaneries and squabbles which the present system involves. If the Corporation approve of the proposal it will be necessary before approaching Government for the amendment of the Act to make further enquiry as to the exact articles which should be taxed and the immediate and the maximum rates at which the tax should be leviable and for this purpose I would suggest that a Committee be appointed to draw up, in consultation with me, a revised schedule and subsequently to obtain the opinion of representatives of various interests concerned, more particularly those of the Chamber of Commerce and the Indian Merchants, Chamber and Bureau and to submit final recommendations with a draft schedule of rates to the Corporation.

I now come to Corporation Resolution No. 3222* forwarding for my remarks Dr. Dadachanji's notes and suggestions regarding measures for improving the financial position of the Municipality. I have been much interested in the elaborate note Dr. Dadachanji has prepared and desire to congratulate him thereon ; at the same time I do not agree with several of the proposals he makes. He suggests that in view of the economic condition of the city the general tax should be levied on a graduated scale and he tentatively suggests the following table :—

Yearly rateable value.	Rate of taxation.
1 to 1,000	9½ per cent.
1,001 to 3,000	10 ,,
3,001 to 5,000	11 ,,
,001 to 10,000	12½ ,,
10,001 to 20,000 and above	15 ,,

The proposal is evidently based on the analogy of the graded income-tax. There is, however, this fundamental difference in the incidence of each of these taxes. The income-tax comes directly out of the pockets of the tax-payer in proportion to his means. The house tax is paid by the owner but recovered by him from the occupiers in shape of rent. If Dr. Dadachanji's suggestion were followed, a millionaire owning a number of houses each assessed at an annual rateable value under Rs. 1,000 would pay Municipal taxes at a lower rate than that at which a comparatively poor man owning a single house assessed at an annual value of more than Rs. 1,000 would pay. Such a distribution of the burden of Municipal taxation would, in my opinion, be manifestly unfair, and it would obviously operate to prevent landlords improving their premises so as to make them liable to a higher rate of taxation. Further, it would introduce a very disturbing complication into the work of assessment. Dr. Dadachanji further suggests that the properties belonging to Government and the Port Trust should be assessed on the same basis as private property. In making this suggestion he overlooks the reasons which weighed with the Legislative Council when the existing provisions of the law for the special treatment of these properties were under consideration. Several conditions attach to these properties which do not attach to ordinary property. A large number of Government buildings are maintained for a quasi-beneficial purpose and are occupied in the interest of the public. They thus contribute to the convenience, comfort and welfare of the city. Similarly on the prosperity and efficiency of the Port Trust administration the whole commerce of the city depends. When Section 145 of the Act was under discussion there was some difference of opinion in the Legislative Council as to whether this was an adequate reason for allowing a rebate in respect of its properties but it was admitted nevertheless that if not for this reason, at least in view of the fact that there would be a distinct saving in the cost of collection of taxes in respect of these properties, no litigation and no loss, a rebate of a certain percentage should be allowed, I am of opinion that there is no reason to disturb the existing arrangements which have been sanctioned by the Legislature after mature deliberation.

The other suggestions made in Dr. Dadachanji's note regarding an increase in the wheel-tax and an increase in the number of articles on which town duties should be levied have already been dealt with in this report.

As the Corporation desire to receive this report before the budget is discussed I would ask that it may be circulated as urgent business."

Schedule of Professions, Trades, and Callings, Licensed in Calcutta, and the Amount of License Fees.

Class I—Licence Fee Rs. 200.

1. Company, Association or body of individuals the paid up capital of which is equivalent to Rs. 10 lakhs or more.

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* *Vide* pages 638—351 of the Proceedings of the Corporation, dated the 21st July 1919.

Class II—License Fee Rs. 100.

2.	Same as 1. (*i.e.*, Company, Association, etc.) not including Class I.		
3.	Merchant, Banker, Wholesale trader, Commission Agent, Architect, Civil Engineer, Builder, Contractor, Auctioneer or Carrier.	Whose place of business is valued at Rs. 350 or more per mensem.	
4.	Lessee or owner of a cotton, jute, hide or other screw or screw-house or press-house.	Do.	do.
5.	Lessee or owner of a market, bazaar or theatre or place of public entertainment kept up for profit.	Do.	do.
6.	Printer, lithographer, engraver, die-sinker, photographer, or photo-typer.	Do.	do.
7.	Hotel-keeper, boardinghouse-keeper, lodginghouse-keeper, manufacturer, retail trader or shop-keeper.	Do.	do.

Class III—License Fee Rs. 50.

8.	Practising Surgeon, Physician, Dentist, Barrister, Attorney, Vakil of the High Court, Proctor, Notary Public, Public Accountant, Average Adjuster, Shroff, or Banian.		
9.	Same as 3 not included in Class II.		
10.	„ „ 4 „ „		
11.	„ „ 5 „ „		
12.	„ „ 6 „ „	Whose place of business is valued at Rs. 100 or more per mensem.	
13.	„ „ 7 „ „	Do.	do.
14.	Plumber or Gas Fitter.	Do.	do.

Class IV—License Fee Rs. 25.

15.	Broker or dalal employed in wholesale transfer or purchase of imports, or exports, country produce, silk or other merchandise.		
16.	Purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta—not included in Class III.		
17.	Broker or dealer in precious stones.		
18.	Broker or dealer in houses, landed property, Government securities, shares or bills of exchange.		
19.	Surveyor or Professional Measurer.		
20.	Freight broker.		

21.	Practising licentiate of medicine, practising apothecary or practising veterinary surgeon.		
22.	Keeper of a shop for sale of any liquor or intoxicating drug, a punch house, a music hall or a billiard room.		
23.	Owner of a wholesale tobacco, jute or other depot.		
24.	Owner of a steam ferry boat or a cargo boat.		
25.	Pawn broker or money lender.		
26.	Pleader, Mukhtiar or Law-agent—not included in Class III.		
27.	Same as 6 or 12—not included in Class II or Class III.	And whose place of business is valued at Rs. 25 or more per mensem.	
28.	Same as 7 or 13—not included in Class II or Class III.	Do.	do.
29.	Same as 14—not included in Class III.	Do.	do.
30.	Carriage dealer or horse dealer.	Do.	do.
	Class V—License Fee Rs. 12.		
31.	Broker or dalal—not included in Class IV.		
32.	Professional actor, singer or musician.		
33.	Keeper of a perpetual stall at a daily public market or bazaar or of a shop within 50 yards of a public market, or bazaar, who is a seller of goods similar in kind to other goods sold in such public market or bazaar.		
34.	Poddar or money changer.		
35.	Practising Hakim, Kaviraj native doctor or midwife.		
36.	Order supplier, coolie supplier, shipping agent or boat supplier.		
37.	Same as 6 or 12 or 27—not included in Class II, III, or VI.	And whose place of business is valued at Rs. 10 or more per mensem.	
38.	Same as 7, 13 or 28—not included in Class II, III or IV.	Do.	do.
39.	Same as 14 or 29—not included in Class III or IV.	Do.	do.
40.	Same as 30—not included in Class II, III or IV.	Do.	do.
41.	Owner of any carriage, passenger boat or palanquin let out for hire.	Do.	do.
42.	Band supplier or stamp vendor.	Do.	do.

Class VI—License Fee Rs. 4.

43. Keeper of a shop or other place of business—not included in any other class.

44. Pedlar, vendor of goods in carts, hawker or boxwallah—not included in Class VII.

Class VII—License Fee Re. 1.

45. Itinerant dealer, hawking goods for sale in a basket or tray.

Statement Showing the Rates of the Proposed Terminal Tax and the Amount likely to be Realized.

Name of articles.	By rail.	From foreign countries by sea.	From coast ports.	Total.	Taxation.	Per	Total amount of duty.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.		Rs.	
Coal and Coke	3,11,37,165	9,09,822	33,272	3,20,80,259	0 0 6	Bengal maund.	9,62,406	
Dyes and Tans	11,82,362	1,01,691	4,27,519	17,11,572	0 0 6	,,	51,347	
Fodder	36,76,948	69,955	4,52,044	41,97,947	0 0 6	,,	1,25,938	
Hides and Skins	4,99,199	34,128	10,847	5,44,174	0 1 0	,,	32,650	
Gunnies	9,38,530	....	....	9,38,530	0 1 0	,,	56,311	
Oils *	77,87,583	25,12,834	33,23,711	1,36,24,128	0 0 6	,,	4,08,724	
Oil-seeds	28,57,480	1,33,497	17,76,212	47,67,189	0 0 1½	,,	35,754	
Iron and Steel	10,26,285	20,33,892	97,490	31,57,667	0 0 6	,,	94,728	
Tea	3,12,760	40,997	6,489	3,60,246	0 7 0	,,	1,57,607	One pie per lb.
Sugar, Molasses and Gur	8,92,054	39,28,902	65,404	48,86,360	0 0 6	,,	3,63,268	Actual Import in 1919-20 is 11,624,576 Bengal maunds at 0-0-6 pies per Bengal maund comes to Rs. 3,63,268.
Timber	26,72,358	16,19,465	21,38,762	64,30,585	0 1 0	,,	3,85,835	
Wool	3,32,250	1,30,374	62	4,62,686	0 1 0	,,	27,761	
Ghee	2,98,530	244	87,324	3,86,098	0 12 0	,,	2,89,573	The present duty per Bengal maund is Rs. 1-13-5.
Wines and Spirits	....	....	....	*11,70,841	0 2 0	Imperial gallon	1,46,354	
Beer	....	....	....	13,21,450	0 0 3	,,	20,646	
Nuts and Dry Fruits	4,69,550	10,26,991	....	14,96,541	0 1 0	Bengal maund.	93,534	
Spices of all sorts	3,32,176	3,25,010	3,72,971	10,30,157	0 0 6	,,	32,192	
Motor Wagons	....	....	....	83,81,158 (value in Rs.)	2 8 0	Per cent. on value.	2,09,528	Rate to be charged on value fixed by Customs.
,, Cars								
,, Cycles								
Machinery worked by electric, steam or manual power for mills and factories.	....	....	....	9,33,413 (value in Rs.)	2 8 0	,,	*3,335	Do. do.

* Actual quantity imported during 1919-20.

No. 95-35 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, *9th February* 1923.

THE MUNICIPAL COMMISSIONER,

BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. M.C. 31-A., of the 18th December 1922, on the subject of the proposal of the Municipal Commissioner to substitute a non-refundable terminal tax for the existing system of refundable town duties and to state that my Committee have carefully considered the proposal in its many aspects from the point of view of the members of the Association.

2. In reply I am to say that my Committee approve the principle of the proposed adoption of a non-refundable tax, having regard to the manifold advantages such a tax possesses over one which involves the maintenance of expensive refund machinery.

3. My Committee have no suggestions to make concerning the schedule at the present moment but they have nominated Mr. H. P. Mody to represent their interests before the Committee of the Corporation which has this matter under consideration.—I have, etc.,

R. AINSCOUGH,
Asstt. Secretary.

No. 666-35 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th June* 1923.

THE MUNICIPAL COMMISSIONER,
BOMBAY.

SIR,

I am directed to invite your attention to your No. M.C. 31-A., of 18th December 1922, on the subject of terminal tax and town duties and to the Association's reply thereto, No. 95-35 of 9th February 1923.

Mr. H. P. Mody, who was then nominated to give the Association's views before the Special Committee of the Corporation, appointed to deal with the question, having since been elected President of the Corporation, cannot therefore represent the Association.

The Committee of the Association have accordingly nominated Mr. S. D. Saklatvala to represent them when the question of town duties is discussed.

I have therefore to request you to notify Mr. Saklatvala of the date and time at which his presence will be required in this connection.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

No. 669-35 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th June* 1923.

S. D. SAKLATVALA, ESQ.,
BOMBAY.

DEAR SIR,

You are doubtless aware that, in connection with a proposal by the Municipal Commissioner, Bombay, to substitute a non-refundable terminal tax for the existing system of refundable town duties, the Association, in February last, nominated Mr. H. P. Mody to represent their interests before the Special Committee of the Corporation who have the proposals under consideration.

Mr. H. P. Mody having since been elected President of the Corporation is no longer in a position to represent the Association's interests before the Sub-Committee of the Corporation.

The Committee of the Association, at a meeting held on the 25th June 1923, nominated you to represent them before the Sub-Committee of the Corporation when the proposal above referred to is discussed. Your name has accordingly been forwarded to the Municipal Commissioner.—Yours faithfully,

T. MALONEY,
Asstt. Secretary

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

BOMBAY, 17*th July* 1923.

DEAR SIR,

As desired by our Committee, I had attended the meeting of members appointed by the Corporation to consider the question of the terminal tax on the 9th instant. After a long discussion the Committee asked me to give them the exact figure for the total quantity of coal imported by rail and sea into Bombay and also the quantity consumed by the Bombay mills. The Committee also invited suggestions generally and particularly with regard to the revision of the schedule with a view to see what other items could be added. In conformity with this request I have prepared a memorandum which I wish to put before the Committee through the Municipal Commissioner. However, the matter being important, I think the Committee of the Association should express their views also and I shall therefore thank you to have the enclosed draft sent round as quickly as possible so that the Committee might be able to decide the matter at our next meeting on Monday, the 23rd. It is necessary that the letter should be despatched by the 24th so as to be in time for the consideration of the Committee of the Corporation. I am sending you two extra copies to enable you to circularise quickly.—Yours faithfully,

S. D. SAKLATVALA.

BOMBAY, 17*th July* 1923.

THE MUNICIPAL COMMISSIONER,

BOMBAY.

DEAR SIR,

As desired by the Committee appointed by the Corporation for considering the proposed terminal tax at its meeting held on the 9th instant, I beg to submit the following particulars regarding coal and coke imported into Bombay City. During the year 1921 the total import amounted to 1,747,000 tons whilst the total for 1922 comes to 1,065,000 tons. As these figures, as also those for previous years, vary widely in extent, I have calculated the average for the past eight years which comes to 1,500,000 tons per annum. In order, however, to leave a margin of safety, the imports may fairly be taken, for the purpose of this tax, at 1,200,000 tons per annum. The mill consumption of coal, which amounted to a little over 500,000 tons per year, has now considerably decreased owing to a more extensive use of the electric power and also owing to the fact that liquid fuel is being used in some mills in place of coal. The mill consumption last year amounted to 30,000 tons per month or 360,000 tons for the year. Taking these figures, the tax derived from this item by the Municipality at the rate proposed, 6 pies per maund or 13·65 annas per ton, will be as under :—

	Rs.
Revenue from all coal imported	10,23,750
,, ,, coal used by mills	3,07,125

It will be readily seen that the rate proposed is a very heavy one and is bound to affect adversely all industries using coal and coke. It is also manifestly unjust that one single item alone out of the 20 proposed by the Municipality should be made to yield quarter of the total income derived. If other items, as suggested later on, are added to the present schedule, which is decidedly incomplete, then it will be found practicable to do away with this tax altogether. However, assuming that coal is a perfectly legitimate article to tax, then, as was contended at the meeting, the rate should not exceed 2 annas per ton which is the rate levied in Karachi.

Next, coming to the mill industry itself, it was stated during the discussion at the meeting that the total amount payable by mills on coal after all formed a very small proportion of the total charges per lb. of cloth, etc., and that the industry could well bear it. As was

pointed out by me, it was not coal alone that directly affected us but several other items which fell mainly on the textile mills. At the time I was not in a position to show what the total amount would be, but a rough calculation since made gives the following result :—

Amounts to be paid by mills at rates proposed.

	Rs.
Coal and coke	3,07,000
Hides and skins	22,000
Gunnies	36,000
All oils	1,72,000
Fuel oils	1,25,000
Kerosene and petrol	8,000
Iron and steel	80,000
Timber	60,000
Total .. Rs.	8,10,000

The mills are thus called upon to contribute to the Municipality revenue an additional sum of over Rs. 8 lakhs over and above what is being already paid. The mills have recently also been made to pay a rupee per bale as town duty on cotton, the total amounting to Rs. 11 lakhs. The Municipality has further proposed to increase the general assessment for mills and we shall soon be called upon to pay another 3 to 4 lakhs. The water tax has also been raised from $7\frac{3}{4}$ annas to 12 annas. Therefore, although the tax on each item individually may appear to be light the total sum would lay an enormous burden on the mills which the industry, prosperous though it is, will not be able to bear without serious injury. I am sure, Sir, that neither yourself nor any member of your Committee is bold enough to believe that the textile industry will continue to make in the future anything approaching the profits made during the past five years.

I leave it to your Committee to judge whether it would be right to put anything like the tax proposed in your schedule on the textile industry which has contributed so much towards the prosperity of the city.

I now proceed to make a few suggestions which your Committee were good enough to invite with regard to revising the schedule, so that the Municipality may derive the same or larger income without (1) unduly crippling any indigenous industry, (2) or levying a heavy burden on the necessaries of life, (3) or without taxing any particular item much more heavily than the remainder, three principles which, in my opinion, should mainly guide your Committee in the interests of this city. The following items may safely be added to the list. The articles are mentioned in order of importance as a source of producing revenue.

(1) Imported or foreign cloth and yarn.
(2) Cinema films.
(3) Imported or foreign toys.
(4) Motor cars and motor cycles but excluding motor lorries.
(5) Manganese ore.
(6) Imported cement.
(7) Hardware.
(8) Glassware.
(9) Paints and colours.

In my opinion a very light tax on all these commodities will bring in a very handsome return and will enable the Municipality to give relief to indigenous industries and to the poor classes. There is no need to dilate on the above items and your Committee, in consultation with experts concerned in the various lines, will easily be able to fix up such reasonable rates as cannot be objected to by the general public. No doubt other suggestions will be received and more items are likely to be added to the schedule.

In conclusion, I would therefore urge that —

(1) The tax on coal and coke be reduced to 2 annas per ton.
(2) The tax on oils, including edible oils, be reduced from 1 to ½ anna.
(3) The tax on grains be reduced from 3½ to 2 pies.
(4) The tax on hides and skins be reduced to 1 anna.
(5) The tax on flour be removed altogether.
(6) The tax on firewood be also abolished.

The loss of revenue on these items will be more than made up by additional items as mentioned above and the schedule will be much more acceptable to the general tax-payer. My Association will greatly appreciate if your Committee will give me another opportunity for discussion on the subject before a final decision is reached.—Yours faithfully,

S. D. SAKLATVALA.

APPENDIX G-3.

INCOME-TAX ACT 1922.

PROPOSED AMENDMENTS.

No. 196-S.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
SIMLA, *the 23rd July* 1923.

To

ALL CHAMBERS OF COMMERCE.

Subject:—*Proposed Amendment of the Income-tax Act, 1922, to Prevent the Avoidance of Super-tax by the Formation of Bogus Firms and Companies.*

SIR,

It has recently been brought to the notice of the Government of India that a tendency to attempt avoidance of super-tax is showing itself by the formation of bogus firms and private companies in which the partners and shareholders, respectively, are the wives and children of the owner or owners of the business, even where the children are minors. In this way the super-tax payable by the partners in firms is much reduced or liability is avoided altogether, while the shareholders in companies may pay no more than the flat rate of super-tax to which all companies are liable. Instances have also occurred in which the principal shareholders in private companies receive a large personal income without liability to super-tax by taking from the companies large loans without interest, a proceeding which is in reality a distribution of profits. The loss of revenue which is being incurred by the constitution of such bogus firms and private companies is already not inconsiderable and is likely to increase, while complaints have also been made that the ordinary firm which pays its full quota of tax is heavily handicapped in its business as compared with those which escape. The Government of India, therefore, are of opinion that the question of taking preventive measures and of initiating legislation for this purpose should be considered.

2. So far as a firm is concerned the Government of India are disposed to think that the object could probably be best achieved by laying down that where the interest of any partner is in reality fictitious and has been created chiefly with reference to the distribution of profits, such interest for the purpose of assessment to super-tax shall be deemed to be the interest

of the remaining partner or partners, and in particular that the interest of a wife or children in such cases shall be deemed to be the interest of the husband or father, respectively. As an instance of the type of firm which would be dealt with in the suggested legislation may be quoted a case in which a husband admitted his wife as a partner in his business by a partnership deed which provided, *inter alia*, that the bankers of the partnership should be such bank or banks as the husband might determine, that all capital and assets belonging to the business on the date of the partnership so created should belong to the husband, that all capital that might thereafter be brought in should belong absolutely and exclusively to the husband, that the wife should not be required to bring in any capital and should not be interested in or entitled to the capital invested or used in the partnership business belonging thereto, that the net profits of the business should be divided between the partners equally, that the usual books of accounts should be kept at the place of business and should not be removed from it without the consent of the husband, that the husband should have the sole and exclusive management of the partnership business during his life-time and it should not be necessary or lawful for the wife to take any part or in any way interfere in the conduct or management of the business, that the husband should be entitled to determine the partnership any time by notice in writing to his wife, that the partnership should stand determined on the death of the wife, that on the determination of the partnership the business, its good-will, and all its assets and liabilities should belong exclusively to the husband, who, however, bound himself to pay to her or her heirs the amount at which her share in the capital and assets of the business stood in the last balance-sheet with interest at a specified rate. It is clear from the recital of this typical case that the sole object of the partnership was to escape taxation. But while suggesting legislation for firms of this class the Government of India wish it to be clearly understood that there is no question of interfering with firms in which all the partnerships are genuine and which represent a pooling of ability or resources for the genuine purposes of the business. In particular the position of the salaried partner, where he is a real partner, will be recognized as such even though his interest be limited.

3. Two methods of dealing with the case of private companies have been considered : (*i*) to add a section to the Indian Income-tax Act, 1922, on the lines of Section 21 (with its schedule) of the British Finance Act, 1922, of which a copy is appended, or (*ii*) to declare that for the purpose of the Income-tax Act a private company shall be deemed to be a registered firm. Neither course is free from difficulty. Even if the second alternative were adopted, the assessment would be on the registered firm and if the members were of one family, the position would be that which it is desired to defeat, as stated in the foregoing paragraph of this letter. Further, as the Indian Companies Act allows, or recognizes, the formation of private companies, it may be argued that such companies should be recognized by the Government in fiscal matters and that other means should be sought to defeat the avoidance of taxation than by abrogating the law for this purpose. The Government of India, therefore, are disposed to consider thatt he Indian Income-tax Act should be amended in accordance with British legislation on the same subject. They do not propose to give income-tax officers any powers in this respect, but would lay down that where an Assistant Commissioner of Income-tax considers that any private company has not distributed to its members a reasonable part of its income from all sources for a given year, he may for the purpose of assessment to super-tax direct that the income of the company shall be deemed to be the income of the members, the amount being apportioned accordingly. An appeal would lie to the Commissioner of Income-tax and it may be possible to provide for it to be reheard by a provincial Board of Referees which would resemble the Boards appointed when the Excess Profits Duty Act was in force.

4. A careful definition of what is meant by a private company will be needed, and it is proposed to adopt the provisions of Section 21 of the British Finance Act, 1922, and of the Indian Companies Act, 1913, for the purpose. As the question of the avoidance of taxation has only arisen since the Super-tax Act was enacted it is intended that only private companies which were formed after the 1st April, 1920 shall be brought within the purview of the proposed legislation. The other principal points in the definition would be :—

(*i*) the limitation of the number of a company's shareholders or members to 50, the number of shareholders being computed after excluding any shareholder who is a trustee or nominee for some person otherwise owning or beneficially interested

in shares in a company, or is the employee of the company or is the wife or the infant child of a beneficial owner of shares in the Company;

(*ii*) the restriction of the right to transfer shares ;

(*iii*) the prohibition of any invitation to the public to subscribe for any shares or debentures ; and

(*iv*) the control of the company by not more than five persons. The company would be deemed to be under the control of any persons where the majority of the voting powers or shares is in the hands of those persons or relatives or nominees of those persons, or where the control is by any other means whatever in the hands of those persons ; the term "relative" would mean husband or wife, ancestor or lineal descendant, brother or sister, and "nominee" would include a person who may be required to exercise his voting power on the directions of or hold shares directly or indirectly on behalf of, another person. Persons in partnership and persons interested in the estate of a deceased person or in property held on a trust would, respectively, be deemed to be a single person.

5. The Government of India are anxious that the proposals in this letter which are of a novel kind but which are based in fact on the procedure followed in Great Britain should be scrutinized as closely as possible and they would be glad to receive the views of your Chamber regarding both the necessity for legislation and the form which that legislation should take and, in particular, the feasibility of establishing Boards of Referees who would command the confidence of the commercial community.—I have, etc.,

W. GASKELL,
Joint Secretary to the Government of India.

Extract from the Finance Act, 1922 (12 *and* 13 *Geo.* 5, *ch.* 17).

* * *

Super-tax on undistributed income of certain Companies.

21. With a view to preventing the avoidance of the payment of super-tax through the withholding from distribution of income of a company which would otherwise be distributed, it is hereby enacted as follows :—

(1) Where it appears to the Special Commissioners that any company to which this section applies has not, within a reasonable time after the end of any year or other period ending on any date subsequent to the fifth day of April, nineteen hundred and twenty-two, for which accounts have been made up, distributed to its members in such manner as to render the amount distributed liable to be included in the statements to be made by the members of the company of their total income for the purposes of super-tax, a reasonable part of its actual income from all sources for the said year or other period, the Commissioners may, by notice in writing to the company, direct that for purposes of assessment to super-tax the said income of the company shall, for the year or other period specified in the notice, be deemed to be the income of the members, and the amount thereof shall be apportioned among the members :

Provided that, in determining whether any company has or has not distributed a reasonable part of its income as aforesaid, the Commissioners shall have regard not only to the current requirements of the company's business but also to such other requirements as may be necessary or advisable for the maintenance and development of that business.

(2) Any super-tax chargeable under this section in respect of the amount of the income of the company apportioned to any member of the company, shall be assessed upon that member in the name of the company, and, subject as hereinafter provided, shall be payable by the company, and all the provisions of the Income-tax Acts and any regulations made thereunder relating to super-tax assessments and the collection and recovery of super-tax shall, with any necessary modification, apply to super-tax assessments, and to the collection and recovery of super-tax charged under this section.

(3) A notice of charge to super-tax under this section shall in the first instance be served on the member of the company on whom the tax is assessed, and if that member does not within twenty-eight days from the date of the notice elect to pay the tax a notice of charge shall be served on the company and the tax shall thereupon become payable by the company:

Provided that nothing in this sub-section shall prejudice the right to recover from the company the super-tax charged in respect of any member who has elected as aforesaid but who fails to pay the tax by the first day of January in the year of assessment or within twenty-eight days of the date on which he so elected, whichever is later.

(4) Any undistributed income which has been assessed and charged to super-tax under this section shall, when subsequently distributed, be deemed not to form part of the total income from all sources for the purposes of super-tax of any individual entitled thereto.

Where a member of a company has been assessed to and has paid super-tax otherwise than under this section in respect of any income which has also been assessed and upon which super-tax has been paid under this section, he shall, on proof to the satisfaction of the Special Commissioners of the double assessment, be entitled to repayment of so much of the super-tax so paid by him as was attributable to the inclusion in his total income from all sources of the first mentioned income.

(5) Where super-tax is charged under this section in respect of the income of a company for any year or other period, the Commissioners of Inland Revenue shall, on a certificate from the Special Commissioners that the super-tax has been accounted for, repay to the company the amount of any corporation profits tax paid by the company in respect of the corresponding accounting period or part thereof.

(6) This section shall apply to any company—

(*a*) which has, since the fifth day of April, nineteen hundred and fourteen, been registered under the Companies Acts, 1908 to 1917; and

(*b*) in which the number of shareholders computed as hereinafter provided is not more than fifty; and

(*c*) which has not issued any of its shares as a result of a public invitation to subscribe for shares; and

(*d*) which is under the control of not more than five persons. For the purposes of this sub-section—

In computing the number of shareholders of a company there shall be excluded any shareholder who is a trustee or nominee for some person otherwise owning or beneficially interested in shares in the company, or who is an employee of the company, or is the wife or the unmarried infant child of a beneficial owner of shares in the company;

A company shall be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or relatives or nominees of those persons, or where the control is by any other means whatever in the hands of those persons;

The expression "relative" means a husband or wife, ancestor, or lineal descendant, brother or sister;

The expression "nominee" means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person:

Persons in partnership and persons interested in the estate of a deceased person or in property held on a trust shall, respectively, be deemed to be a single person.

(7) In this section the expression "member" shall include any person having a share or interest in the capital or profits or income of a company, and the expression " employee " shall not include any governing director, managing director, or director.

(8) The provisions contained in the first Schedule to this Act shall have effect as to the computation of the actual income from all sources of the company, the apportionment thereof amongst members of the company, and otherwise for the purpose of carrying into effect, and in connection with, this section.

(9) The provisions of this section shall apply for the purposes of assessment to super-tax for the year 1923-24 and any succeeding year of assessment.

* * * * * * * *

FIRST SCHEDULE.

1. A company which is aggrieved by any direction given under Section twenty-one of this Act may appeal to the Special Commissioners against the direction by giving notice of appeal to the clerk to the Commissioners within twenty-one days after the date of the notice, and the Commissioners shall hear and determine the appeal, subject as herein provided, and the provisions of the Income-tax Acts relating to appeals against assessments shall, with any necessary modification, apply for the purposes of an appeal under this provision.

2. If either the company or the Commissioners of Inland Revenue are dissatisfied with the determination of the Special Commissioners on any appeal under the foregoing provisions of this schedule, they may, on giving notice to the clerk to the Special Commissioners within twenty-one days after the determination, require the appeal to be reheard by the Board of Referees and the Special Commissioners shall transmit to the Board any document in their possession which was delivered to them for the purposes of the appeal.

The Board shall rehear and determine the appeal and shall have and exercise the same powers and authorities in relation to the appeal as the Special Commissioners might have and exercise, and the determination of the Board thereon shall be final and conclusive :

Provided that Section one hundred and forty-nine of the Income-tax Act, 1918 (which relates to the statement of a case on a point of law), shall apply with the necessary modifications in the case of any such rehearing and determination as it applies in the case of appeals to the General or Special Commissioners under the said Act.

3. The provisions of Sub-section (6) of Section seven of the Income-tax Act, 1918, relating to the representation of the Crown on super-tax appeals, shall, with the necessary modifications, apply to any appeal under this schedule.

4. The Special Commissioners may, at any time by notice in writing, require any company which appears to them to be a company to which Section twenty-one of this Act applies, to furnish them with—

(*a*) a statement of the actual income of the company from all sources, together with a copy of the company's accounts for any year or other period for which the company's accounts have been made up and such particulars as the Commissioners may reasonably require as to the income of the company and the manner in which the income has been dealt with ; and

(*b*) a statement for the same period of the names and addresses and particulars of the respective interests of all members of the company.

5. Where the Special Commissioners have issued a notice requiring a company to furnish them with particulars under paragraph 4 of this schedule as respects any year or other period, and the auditor of the accounts of the company is a member of an incorporated

society of accountants, the directors may, if they think fit, make and submit to the auditor such a statutory declaration as is hereinafter mentioned, and in such case the following provisions shall have effect :

(*a*) The directors of the company shall make a statutory declaration as to—

(*i*) The amount which they regard, or regarded, as proper to be retained in the business out of the income of that year or other period ; and

(*ii*) the amount (if any) which they propose to recommend for distribution, or which has been distributed ;

setting out the reasons for such retention and giving such information as will enable the auditor to form an opinion whether the amount (if any) proposed for distribution or distributed, having regard to such requirements as are mentioned in the proviso to Sub-section (1) of the said Section twenty-one, would be, or was, a reasonable part of the income for such year or other period ;

(*b*) If the auditor—

(*i*) is satisfied that the information disclosed in the declaration is sufficient to enable him to form an opinion as to whether the proposed distribution or distribution (if any) would be or was a reasonable part of the income for such year or other period as aforesaid ; and

(*ii*) is satisfied that a *prima facie* case is made out by the reasons and information given in the declaration that the proposed distribution or distribution (if any) would be or was reasonable ;

he may so certify :

(*c*) The certificate, together with the statutory declaration, shall be sent to the Special Commissioners who, unless they see reason to the contrary, shall take no further action in the matter.

6. In computing the actual income from all sources of a company for any year or period, the income from any source shall be estimated in accordance with the provisions of the Income-tax Acts relating to the computation of income from that source ; except that the income shall be computed by reference to the income for such year or period as aforesaid and not according to an average of more than one year or by reference to any year or period other than such year or period as aforesaid.

7. If any company fails or refuses on being so required in accordance with the provisions of this schedule to furnish a statement of actual income from all sources or renders a statement with which the Special Commissioners are not satisfied, the Commissioners may make an estimate of that income to the best of their judgment.

8. The apportionment of the actual income from all sources of the company shall be made by the Special Commissioners in accordance with the respective interests of the members, and the income as apportioned to each member shall, for the purposes of super-tax, be deemed to represent his income from his interest in the company for the year or other period and shall be included in the statement of his total income or in an amended statement of total income which the Special Commissioners are hereby authorized to require and shall be deemed to be the highest part of that income.

9. The income apportioned to a member of a company under Section twenty-one of this Act shall, for the purposes of super-tax, be deemed to have been received by him at the date to which the accounts of the company for the year or period were made up.

10. Notice of any apportionment made by the Special Commissioners shall be given by serving on the company a statement showing the amount of the actual income from all sources adopted by them for the purposes of Section twenty-one of this Act, and either the amount apportioned to each member or the amount apportioned to each class of shares, as they think fit.

A company which is aggrieved by any notice of apportionment shall be entitled to appeal to the Special Commissioners on giving notice to their clerk within twenty-one days after the date of the notice, and those Commissioners shall hear and determine the appeal and all the provisions of the Income-tax Acts and any regulations made thereunder relating to appeals against assessments and to cases to be stated for the opinion of the High Court shall, with any necessary modification, apply for the purposes of any such appeal.

11. Any person in whose name any shares of a company are registered shall, if required by notice in writing by the Special Commissioners, state whether or not he is the beneficial owner of those shares, and if not the beneficial owner of those shares or any of them, shall furnish the name and address of the person or persons on whose behalf the shares are registered in his name.

If any person on being so required neglects or fails to comply with the notice within the time limited by the notice, he shall be liable to a penalty of twice the amount of super-tax that would be chargeable at the highest rate in respect of the amount of the income apportioned to such shares.

12. In this schedule the expression " Board of Referees " means the Board of Referees for the purposes of Rule 6 of the rules applicable to Cases I and II of Schedule D.

No. 1246/103 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th September* 1923.

THE JOINT SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT, SIMLA.

SIR,

I am directed to acknowledge receipt of your letter, No. 196-S, and the enclosed extract from the British Finance Act, 1922, on the subject of the proposed amendment of the Income-tax Act, 1922. At the same time my Committee desire to express their appreciation of the courtesy shown by Mr. Gaskell in meeting the Chairman of the Association and explaining the proposed amendments.

2. My Committee, while in sympathy with the Government in its attempt to prevent the formation of bogus firms and private companies having for their sole object the avoidance of super-tax, *deprecate the proposed legislation* as giving unnecessarily wide powers of interference to officials in the business of genuinely-run private limited companies and partnerships, without effectively coping with the problem. In this connection it is pointed out that anyone who wished to avoid distributing the profits of his business could do so by turning it into a public limited company with seven shareholders, as such a company would not be included within the scope of the proposed legislation.

3. The example quoted in para 1 of your letter under reference, in which it is stated that instances have occurred in which the principal shareholders in private companies received large personal incomes without liability to super-tax by taking from the companies large loans without interest, would appear to warrant action by the Income-tax Authorities, and my Committee think that the Income-tax Authorities might in justice insist on company super-tax being charged on what would have been the increased earnings, if a fair rate of interest had been charged.

4. My Committee would also point out the difficulties which would be involved in the case of a private firm where a widow or a minor son or sons succeeded to a father's estate. The proposals outlined in paras 1 and 2 of your letter make no provisions for such a case, and it would appear that in such circumstances the interests of the heirs would be considered as the interests of the remaining partners for the purposes of assessment to super-tax, which would be manifestly unfair. Further, it is considered that if a wife contributes financially from her private fortune, or assists as a working partner in a private firm her

interests as a partner should be recognised; similarly, adult sons should be recognised as partners if working in the business even though they have made no contribution to the firm's capital.

5. Should the Government of India, after consideration of the objections raised, still consider it necessary to proceed with legislation on the lines proposed in their letter, No. 196-S, my Committee think that, in cases where it is considered that private companies have not distributed to their members a reasonable proportion of their income from all sources for a given year, appeals should be made to the High Court and not to the Commissioner of Income-tax, an interested party, who, as the head of a Department, would be bound to uphold the actions of his subordinates. For similar reasons my Committee are opposed to the scheme for the appointment of provincial Boards of Referees, as merchants might be expected to object to other merchants on the Board obtaining details of the finances and working of their businesses. In this connection it is pointed out that a scheme for an advisory board was discussed recently by the Income-tax Committee appointed by the Government of India, who considered that such a system was undesirable.—I have, etc.

T. MALONEY,
Asstt. Secretary.

APPENDIX G-4.

INCOME-TAX MANUAL.

REDRAFTING OF INSTRUCTIONS IN PARA 41 RE. ALLOWANCE IN RESPECT OF INSURANCE PREMIA.

No. 1474-I.T.

GOVERNMENT OF INDIA,
CENTRAL BOARD OF REVENUE,
DELHI, *the 22nd November*, 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Loss of Profit—Allowance in Respect of Insurance Premia.

I have the honour to state that in accordance with the recommendations made by the Joint Select Committee on the Indian Income-tax Bill, 1921, instructions were issued in para 41 on page 91 of the Income-tax Manual that a deduction of premia on account of insurance againt loss of profit might be allowed, where the owner of a business asked for such allowance, provided that he agreed in writing to pay tax on the amount recovered from the insurance company in respect of such policy. It has been found that as there is no time limit within which the owner should apply for the allowance, the latter condition is nugatory. Assessments are made on the previous year's income. At the time of the assessment, it is practically always known whether or not any claim can arise in respect of a particular insurance. The assessee only asks for the allowance where no claim can arise. This is clearly unfair to Government. The idea was that if the assessee claimed the allowance, he should take his chance of having to pay tax on any sum paid to him under the policy; while, if he was not prepared to take that chance, he should waive his claim to the allowance. It has accordingly been decided to prescribe a time-limit and to redraft the instructions in para 41 of the Manual as follows:—

"The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such

allowance, he should signify his intention to the Income-tax Officer, within one month of the date when the insurance was made to which the premium relates, and, if he simultaneously agrees in writing to pay tax on any amounts recovered from the insurance company under such policy, the allowance will be granted."

This redraft will be embodied in the Manual through the monthly list of corrections which will be issued in due course. Your Association may be interested to know the considerations that led to the revised instructions which will, I feel confident, appeal to you as reasonable.—I have, etc.,

A. TOTTENHAM,
Member, Central Board of Revenue.

No. 30-I.T.

GOVERNMENT OF INDIA,
CENTRAL BOARD OF REVENUE,
DELHI, *the 8th January* 1924.

THE SECRETARY,
MADRAS CHAMBER OF COMMERCE, MADRAS.

SIR,

Loss of Profit—Allowances in Respect of Insurance Premia.

Your letter No. Nil, dated the 22nd December 1923.

In reply to your letter quoted above, I have the honour to state that the Board sees no objection to the suggestion made by your Chamber and has decided to revise paragraph 41 of the Income-tax Manual as follows :—

"The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his intention to the Income-tax Officer—and if he makes a declaration in writing, undertaking generally to pay the tax on any amounts recovered from an insurance company under any such policy or policies, the allowance will be granted in respect of the premia for any such policies that he may have taken out not more than a month before the date of such declaration or that he may take out subsequent thereto."

This redraft will be embodied in the Manual through the monthly list of corrections.—I have, etc.,

RAM NATH,
for *Member, Central Board of Revenue.*

No. 31-I.T.

Copy forwarded to all Commissioners of Income-tax and other Chambers of Commerce in continuation of the Board's letter, No. 1474-I.T., dated the 22nd November, 1923.—By order, etc..

RAM NATH,
Personal Assistant to the Member,
Central Board of Revenue.

APPENDIX G-5.

BRITISH EMPIRE EXHIBITION, 1924.

C.-443-D.

REVENUE DEPARTMENT,
BOMBAY, 12*th February* 1923.

Very Urgent.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Subject:—*British Empire Exhibition.*

I am directed by the Government of Bombay (Transferred Departments) to state that it has been decided to constitute an Organising Committee in pursuance of the appended Resolution passed at the December session of the Legislative Council. The Government of Bombay proposes that a representative of the Association should be one of the members of the Committee. I am to enquire whether the Association is willing to participate. If so, they may nominate a representative for the membership.—I have, etc.,

M. R. DAVAR,
for *Secretary to the Government of Bombay.*

Resolution moved by Dr. R. P. Paranjpye, M. L. C., and passed by the Legislative Council.

" This Council recommends to Government that the Bombay Presidency do participate in the British Empire Exhibition to be held in London in 1924, that gross expenditure of Rs. 1,80,000, involving net expenditure not exceeding one lakh, be incurred and that funds be provided for the purpose as required in the course of the next two years and that an organising committee be appointed to co-operate with the Director of Industries in carrying out this resolution."

No. 111-37 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th February* 1923.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter, No. C.-443-D., dated the 12th February 1923, on the subject of the British Empire Exhibition, in which you state that the Government of Bombay propose that a representative of this Association should be one of the members of an Organising Committee which it has been decided to appoint in connection with the Exhibition.

In reply I am to state that my Committee have nominated Mr. S. D. Saklatvala of Messrs. Tata Sons, Ltd., Navsari Buildings, Hornby Road, Fort, to serve as this Association's representative on the above-mentioned Committee.—I have, etc.,

R. AINSCOUGH,
Asstt. Secretary.

No. 115-37 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th February* 1923.

S. D. SAKLATVALA, ESQ.,
BOMBAY.

DEAR SIR,

I am directed to forward to you, for your information, the attached *copy of a letter from the Government of Bombay, Revenue Department, and its accompaniment, in which it is requested that this Association nominate a member of an Organising Committee in connection with the forthcoming British Empire Exhibition and to state that, at their meeting held on the 19th instant, my Committee nominated you to act in that capacity.—Yours faithfully,

R. AINSCOUGH,
Asstt. Secretary.

BOMBAY, *19th February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re: British Empire Exhibition, London, 1924.

With reference to your No. 115-37, dated the 20th instant, I have pleasure to accept your Committee's nomination of me to act as the representative of our Association on the Organising Committee in connection with the forthcoming British Empire Exhibition, at London.—Yours faithfully,

S. D. SAKLATVALA.

C.-443-D.

REVENUE DEPARTMENT,
BOMBAY, *2nd March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Appointment of an Organising Committee for the British Empire Exhibition.*

SIR,

I am directed by the Government of Bombay (Transferred Departments) to forward for the information of your Association a copy of Government Resolution No. C.-443-D., dated 2nd March 1923, on the subject noted above.—I have, etc.,

M. R. DAVAR,
for *Deputy Secretary to the Government of Bombay.*

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* Please see page 474.

British Empire Exhibition.

Appointment of an Organising Committee for the—

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 443-C.D.

BOMBAY CASTLE, 2*nd March* 1923.

Resolution of Government.

In pursuance of the Resolution of the Honourable Dr. R. P. Paranjpye, M.L.C., passed at the December session of the Legislative Council, the Government of Bombay are pleased to appoint the following Organising Committee for the forthcoming British Empire Exhibition :—

Sir Jamsetjee Jejeebhoy, Bart., K.C.S.I.,

Sir Fazulbhoy Currimbhoy, Kt., C.B.E.,

Jamnadas Dwarkadas, Esquire,

N. Birrel, Esquire, of Messrs. W. A. Graham and Company, Representative of the Chamber of Commerce, Bombay,

J. K. Mehta, Esquire, Representative of the Indian Merchants' Chamber,

S. D. Saklatvala, Esquire, of Messrs. Tata Sons and Company, Limited, Representative of the Millowners' Association, Bombay,

J. C. K. Peterson, Esquire, C.I.E., Representative of Messrs. Tata Sons and Company Limited,

The Director of Industries,

The Director of Development,

The Chief Conservator of Forests, Bombay Presidency,

The Director of Agriculture,

The Registrar of Co-operative Societies,

The Director of Public Instruction,

The Principal, Sir J. J. School of Art, Bombay,

The Joint Secretary to Government, Public Works Department (Irrigation).

2. The Director of Industries is appointed Chairman of the Committee.

3. The official members of the Committee are allowed to send a deputy when they cannot attend personally.

4. The Government of Bombay trust that public bodies and officials will afford the Committee all the assistance which it may require and will comply with any request for information which may be addressed to them by it.—By order, etc.,

A. R. DALAL,
Deputy Secretary to Government.

No. 151-37 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *7th March* 1923.

THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

British Empire Exhibition, London, 1924.

The Committee of the Association have nominated Mr. S. D. Saklatvala as the representative of the Bombay Millowners' Association on the Empire Exhibition Committee appointed by the Government of Bombay. It is desirable that the representative of the Association should be informed as to the number of mills desirous of taking part in the Exhibition, and I am therefore directed to request you to intimate *direct* to Mr. Saklatvala if you desire to participate in the Exhibition. Such intimation will, of course, not be taken as binding on you, since the final decision will depend upon the exact terms, etc., upon which such exhibits are to be made. However, some indication of the number of mills wishing to join should be given at the earliest possible moment to the Association's representative if suitable arrangements are to be provided. Every endeavour will be made to obtain the facilities applied for by members.—I am, etc.,

R. AINSCOUGH,
Acting Secretary.

No. 1679-D.I.

DEPARTMENT OF INDUSTRIES, BENGAL,
40-1/A, FREE SCHOOL STREET,
CALCUTTA, *the 26th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

At a meeting convened by His Excellency the Governor of Bengal at Government House, on the 3rd February 1923, it was decided to hold an Industrial and Development Exhibition in Calcutta, opening on the 1st December 1923. A General Committee was formed at that meeting which subsequently appointed a strong and influential Executive Committee which in their turn appointed a Textile Sub-Committee among others for the collection and display of suitable textile exhibits at the Calcutta Exhibition and for despatch to the London Exhibition early in 1924.

2. Apart from the fact that the Exhibition in Calcutta will endeavour to mobilize the exhibits for the British Empire Exhibition from Bengal, this Exhibition will present the fullest possible opportunities for the display of textiles in Bengal to the purchasing public. Textile exhibits which would hardly be worth while sending to the British Empire Exhibition will, therefore, find a valuable and useful place in the proposed Calcutta Exhibition.

3. The Committee will be very much obliged if you would kindly arrange to collect exhibits of the following material and machinery from the cotton, woollen and silk mills for display at the Exhibition :—(1) Raw material ; (2) Spun yarns and (3) Finished fabrics.

4. A set of general* " Rules and Regulations " for the guidance of the exhibitors is attached herewith.—Yours faithfully,

E. HOOGEWERF,
Secretary,
Textile Sub-Committee, British Empire Exhibition,
Bengal Branch.

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* Not printed.

No. 596-37 of 1923.

BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th June* 1923.

THE MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

In accordance with the resolution passed at a meeting of the General Committee held on the 11th inst., I am directed to inform you that it is intended to hold an Industrial and Development Exhibition at Calcutta which will open on the 1st of December 1923.

It is intended to make a special feature of the textile exhibits of the country at this exhibition, further particulars regarding which may be obtained from the Secretary, Textile Sub-Committee, British Empire Exhibition, Bengal Branch, 40-1/A, Free School Street, Calcutta.—I am, etc.,

T. MALONEY,
Asstt. Secretary.

No. 732-37 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th July* 1923.

THE SECRETARY,
TEXTILE SUB-COMMITTEE,
BRITISH EMPIRE EXHIBITION (BENGAL BRANCH),
CALCUTTA.

DEAR SIR,

I am directed to acknowledge receipt of your letter, No. 1679-D.I., dated the 26th May 1923, and in reply to say that my Committee regret that the Association cannot arrange to collect textile exhibits from Bombay as desired in your letter.

All members of the Association have been circularised as to the date, scope and object of the Exhibition and have been asked to communicate with you direct in the event of their desiring to take part in the Exhibition.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX G--6.

EMPIRE TEXTILE CONFERENCE.

THE TEXTILE INSTITUTE,
MANCHESTER, 30*th August* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Herewith is copy of a Preliminary Announcement in reference to the Empire Textile Conference which this Institute is promoting, to be held during June 1924 at the British Empire Exhibition in London.

In all probability, your organisation will have representatives in attendance at the Exhibition, in which case we should be glad if you would appoint delegates to attend our Conference.—I am, etc.,

J. D. ATHEY,
General Secretary.

PRELIMINARY ANNOUNCEMENT.

Objects of the Empire Textile Conference.

To promote the commercial, technical, and scientific advancement of the textile industry.

To promote closer relationship with the various parts of the Empire.

To bring together representatives of the different interests and sections of the industry, trade, and commerce in regard to textiles.

To discuss problems associated with the production of raw materials, manufacture, distribution, and consumption, with a view to co-operation where necessary.

Scope of the Conference.

The British Empire Exhibition of 1924, at Wembley Park, London, will bring together the most comprehensive range of exhibits ever presented in relation to the British textile industry. Leading organisations in the various branches of the industry have combined with the object of providing group exhibits embracing the complete demonstration of the various processes involved in manufacture and of the modern plant and machinery connected therewith. The British Dominions, Colonies and Dependencies are to contribute to the Exhibition on an unprecedentedly large scale. The period of the Exhibition will run from April to October. A series of conferences of imperial or national importance will be held at the Exhibition, special facilities for which have been embraced in the general schemes of organisation including provision of the Congress Hall with minor halls for sectional meetings.

In response to an invitation to consider the matter of promoting a conference for the consideration and discussion of problems affecting the various interests connected with the vast textile industry, the Council of the Textile Institute (the headquarters of which are at 16, St. Mary's Parsonage, Manchester, with branch office and rooms at 38, Bloomsbury Square, London, W.C.1,) has undertaken responsibility for the promotion and organisation of the Empire Textile Conference. Leading textile organisations of the various branches of the industry, and the Textile Research Associations, in Great Britain, have been invited to participate and co-operate. The immediate response has been sufficiently encouraging to assure the promoters of the success of the movement. The usual Annual Autumn Conference of the Textile Institute will be suspended for 1924, in order that the Institute may concentrate attention upon the fixture of greater magnitude, and it is expected that, under this arrangement, members of the Institute will attend in considerable number.

It is anticipated that a large number of overseas representatives from the British Dominions, Colonies and dependencies will visit the Exhibition, and it is hoped that official delegates representing departments, and visitors representing various organisations whose interests are linked up with those of the textile industry of Great Britain, will take advantage of the exceptional opportunities which the Empire Textile Conference will offer by way of facilities for exchange of information and by way of discussion of problems with a view to effective co-operation as may be deemed desirable. Overseas delegates concerned with the production and supply of raw materials, or with the marketing of the finished goods, will be brought into closest contact with the manufacturing and commercial interests in this country, and it is anticipated that more effective realisation of the problems of each branch of activity will prove mutually beneficial. As the Conference will take place within the Exhibition, overseas delegates and representatives will be given every possible facility, on the part of Conference delegates, members of the Textile Institute, and representatives of the various textile interests in this country, in the matter of explanation of exhibits relating to the textile industry.

Whit-week, Saturday, 7th June, to Saturday, 14th June, 1924, has been selected as the most suitable period within the limits of which dates the Conference shall take place. The actual proceedings of the Conference, it is contemplated, will commence on Whit-Tuesday, 10th June,

1924, and will be continued on Wednesday, 11th June, and Thursday, 12th June, thus providing ample margin of time at each end of the week for inspection of the Exhibition.

On the Conference days, additional opportunity for inspection will be presented owing to the fact that the proceedings of the Conference will be divided into sections for consideration of subjects with special reference to

(1) Cotton.
(2) Wool.
(3) Silk.
(4) Flax, Jute, &c.
(5) Merchanting and Distributing.

It is proposed that all papers to be read at the Conference shall be printed in advance, so that copies will be available for those in attendance.

In the matter of hotel accommodation, the promoters will give every possible assistance in accordance with request, but members of the Textile Institute and delegates to the Conference will, in due course, be invited to state whether they propose to make their own arrangements or whether they desire hotel accommodation to be booked on their behalf and at their own expense.

An official record of the proceedings of the Conference, containing the papers read and records of discussions thereon, will be published in the form of a special issue of or supplement to the *Journal of the Textile Institute*, copies of which will eventually be available at a subscription charge not exceeding 5*s*. per copy.

Further details will be published in due course. Meantime, arrangements are proceeding. Committees have been formed or are in process of formation with reference to the subjects to be discussed in the respective sections of the Conference.

J. D. ATHEY,
General Secretary.

THE TEXTILE INSTITUTE,
ST. MARY'S PARSONAGE,
MANCHESTER, 30-7-23.

No. 1395-107 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 24*th October* 1923.

C. N. WADIA, Esq., C.I.E.
H. H. LAKIN, Esq.

DEAR SIRS,

The Textile Institute, Manchester, is promoting an Empire Textile Conference to be held during June 1924, at the British Empire Exhibition in London, and this Association has been invited to depute delegates who might be in attendance at the Exhibition, to attend the Conference.

In pursuance of a resolution adopted at a meeting of the General Committee held on Monday, the 22nd of October 1923, I am directed to invite you to act as a delegate of this Association at the above-mentioned Conference.

I shall be glad if you will kindly let me know of your willingness to do so, at an early date, so that your name may be passed on to the Secretary of the Textile Institute.—
Yours faithfully,

T. MALONEY,
Asstt. Secretary.

BOMBAY, 25*th. October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have for acknowledgment your favour of the 24th inst. from which I note that your Committee invite me to act as a delegate of the Association to the Empire Textile Conference in London to be held during June 1924, and have pleasure in accepting.—Yours faithfully,

H. H. LAKIN.

BOMBAY, 30*th October* 1923.

THE ASSTT. SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am in receipt of your letter No. 1395-107, dated the 24th of October 1923, and note contents.

In reply, I shall be glad to represent the Millowners' Association at the British Empire Textile Conference in London.—Yours faithfully,

C. N. WADIA.

No. 1449-107 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 26*th October* 1923.

THE GENERAL SECRETARY,
THE TEXTILE INSTITUTE, MANCHESTER.

DEAR SIR,

Empire Textile Conference, 1924.

I am directed to acknowledge the receipt of your letter of the 30th August 1923, requesting this Association to participate in the forthcoming Empire Textile Conference to be held in London in June 1924.

In reply I am to thank you for the invitation which you have extended to this Association and to inform you that my Committee have appointed the undermentioned gentlemen as delegates to the Conference :—

C. N. WADIA, Esq., C.I.E., The Century Spg. and Mfg. Co., Ltd., Gresham Building, Esplanade Road, Fort, Bombay.

H. H. LAKIN, Esq., Messrs. W. H. Brady & Co., Ltd., Church Gate Street, Fort, Bombay.

Yours faithfully,
T. MALONEY,
Asstt. Secretary.

THE TEXTILE INSTITUTE,
MANCHESTER, *12th November* 1923.

THE ASSTT. SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Empire Textile Conference (1924).

We have to acknowledge receipt of your communication of the 26th October, and in reply to state that we are pleased to note that representatives of your Association propose to attend the Conference at Wembley in June of next year.

In due course we shall forward invitations.—I am, etc.,

J. D. ATHEY,
General Secretary.

APPENDIX G-7.

PROPOSALS FOR THE DISCONTINUANCE OF ONE-RUPEE NOTE.

No. 708-F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
SIMLA, *the 24th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to invite your attention to the remarks of the Indian Retrenchment Committeee on the question of the discontinuance of the one-rupee note. Paragraph 5 of the Commitee's report under the head "Currency" reads as follows:—

> "We reproduce as Appendix A an extract from a note by the Controller of the Currency regarding the relative cost of the silver rupee and the one-rupee note, from which it would appear that it is more economical to use silver rupees than paper rupees. The one-rupee note was introduced as a war measure. Generally speaking, no solvent country, so far as we know, issues a note of such a small denomination as one-rupee, and we think that if, as appears to be the case, a saving would accrue from the discontinuance of the one-rupee note, the issue of these notes should be abandoned."

2. The Government of India do not wish to trouble the Association on the subject of the relative cost of one-rupee notes as compared with silver rupees. The calculations quoted by the Retrenchment Committee were admittedly of a hypothetical nature, and the Government of India will themselves consider this aspect of the question in the light of all the information that is available and after consideration of the report of the special officer who has been deputed to England to study the question of reduction in cost of note forms and the possibility of manufacturing or printing them in this country. There are other factors which enter into the question of cost which have to be taken into consideration; for example, a reduction in the number of note forms will appreciably reduce the cost of handling notes at the Currency Offices and will thus reduce the cost of Currency establishments. On the other hand, the substitution of silver rupees for notes will lead to an appreciable increase in the remittance charges which are borne by Government; for example, in the last two years the greater part of the finance of the jute crop in Bengal has been met by notes of the ten-rupees and the one-rupee denominations which have been sent out to the jute districts. If the one-rupee note were discontinued, some portion of the remittance would undoubtedly have to be in the form of silver which is naturally much more expensive. Another factor which has to be taken into consideration is the extent to which the one-rupee

notes in their booklet form, which is slightly more expensive than the single notes, have replaced notes of higher denominations. The question of relative cost, therefore, will involve very careful and detailed examination.

3. The point on which I am to invite an expression of opinion of your Association is the value, which, in the opinion of your Association, is attached by commercial men and the public generally to the provision of paper currency of such a small denomination as one rupee. It is obvious that the question of the discontinuance of the one-rupee note cannot be decided on the question of cost alone. The Indian Retrenchment Committee, it will be observed, objected to the one-rupee note on grounds of principle also and the question of principle is undoubtedly an important one. On the other hand, in a matter such as this the convenience of the public requires to be fully considered. The notes in the booklet form are popular and they have in fact been unable fully to meet the demand. There is the further point that the one-rupee note in the past was found useful as a substitute for silver when the price of silver was high and silver was difficult to obtain. It may, therefore, be regarded as useful reserve should similar circumstances arise again ; and the use of these notes, which is now more or less firmly established throughout the country, might be difficult to restore in time of emergency. I am to invite the opinion of your Association on these general aspects of the question.—I have, etc.

S. V. AIYAR,

for *Secretary to the Government of India.*

No. 470-76 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 15*th May* 1923.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCE DEPARTMENT, SIMLA.

SIR,

I am directed to acknowledge receipt of your letter, No. 708-F., dated the 24th April 1923.

My Committee are generally of the opinion that the one-rupee note and more especially in the booklet form is a great convenience to the public and shows a tendency to grow in popularity. This tendency is probably not so marked among the labouring classes in the mofussil, amongst whom the silver rupee is preferred at the present time.

Among merchants and traders divergent views are given as to the extent of the note's popularity, but there is general agreement that they could be improved.

The objections to the note in its present form are :—

(*a*) The note is too small, cannot be handled efficiently and is easily lost.

(*b*) The quality of the paper used is poor and the notes are easily torn and quickly soiled.

Taking all the circumstances into consideration my Committee suggest that, in view of the growing popularity of the one-rupee note and taking into consideration the possibility of improving it as regards size and quality, the note should be given a further trial for five years before the question as to its discontinuance is decided upon.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-8.

PATENTS OF IMPERIAL VALIDITY.

No. A.-23.

SIMLA, *the 19th May* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject:—*Patents of Imperial Validity.*

SIR,

I am directed to forward for the consideration of your Association a *copy of the Report of a Conference held in June 1922, of the representatives of the Patent Offices of His Majesty's Dominions and India, to discuss the question of instituting a system of granting patents which would be operative throughout the Empire. At the instance of the Board of Trade the Secretary of State for India has invited the Government of India to consider the report, and if they are prepared to accept the " Provisional " scheme proposed by the Conference, to say what action they propose to take to give effect to it.

2. The idea of an Empire Patent is no new one. The disadvantages of the present system, by which an inventor, in order to obtain protection throughout the Empire, is compelled to take out numerous different patents at very considerable expense, have for a long time impelled patent experts and others interested in the subject to consider whether any scheme for a single Empire patent can be devised. The " Preferred " scheme put forward by the Conference contemplates the establishment of a Central Patent Office for the whole of the Empire, fully equipped for as exhaustive an examination as possible of patent specifications including a comprehensive search for novelty covering the whole of the search activities at present undertaken in all parts of the Empire. Specifications passed by this office will simply be registered in the local office of any part of the Empire (including the United Kingdom itself) in order to obtain patent rights in that part, while at the same time the existing rights of any part of the Empire to grant local patents will be retained in full. It is clear that this scheme, if it ever becomes practicable, will do away with the present overlapping of functions and duplication of work undertaken in the different patent offices of the Empire. This will lessen the expense of obtaining full protection throughout the Empire, and by enabling fees to be reduced, should afford a very considerable stimulus to invention and to the development of new industries.

3. Recognizing, however, that the equipment of a Central Patent Office with the necessary material for extended examination and search will involve time and money, the Conference proposed a "Provisional" scheme, which, the Government of India understand, is intended to be purely a temporary measure and a step towards the ultimate realization of a Central Office. The object of the " Provisional" scheme, on which only it is necessary for the moment to concentrate attention, is to give a patent granted in the United Kingdom Patent Office validity in any part of the Empire in which it is registered, while at the same time retaining in full (as in the " Preferred " scheme) the existing rights of any part of the Empire to grant local patents. This scheme appears to the Government of India to possess some of the advantages of the " Preferred " scheme, though only to a limited degree. In the first place, an Indian inventor by taking out a patent in the United Kingdom will acquire protection not only in the United Kingdom but in such other parts of the Empire as adopt the scheme. In the second place, the work of the Indian Patent Office will be to some extent simplified and reduced by the elimination of overlapping investigations. The examination of United Kingdom specifications in regard to formalities, sufficiency of description and claims, will largely disappear, so that it should be possible not merely ultimately to reduce the fees to some extent, but also to devote more time to search for novelty in respect of local inventions, thereby improving the efficiency of the Indian office and the inherent value of an Indian patent. It has also been suggested that the simplified procedure under this " Provisional " scheme will tend towards an

* Not printed.

increase in the number of patents, and consequently increased prospects of the introduction of new industries and the development of existing industries in India.

4. On the other hand, it must be admitted that the scheme appears to give to a British inventor an advantage over inventors in other parts of the Empire, since by virtue of the United Kingdom patent he will be able to secure protection in other parts of the Empire by the mere process of registration ; while the inventor who takes out a patent in India will obtain no such advantage, unless he also takes out a patent in the United Kingdom. This disadvantage, however, is more apparent than real. It can hardly be disputed that, owing largely to the more comprehensive search for novelty conducted in the United Kingdom Patent Office, the United Kingdom patent is the most valuable as well as initially one of the least expensive of patents throughout the Empire. Consequently, while full reciprocity between the United Kingdom Patent Office and other less well-equipped offices could hardly equitably be claimed, any invention of more than local significance would naturally and in any case be protected in the United Kingdom before application in any other part of the Empire.

5. It appears to the Government of India, however, that the success of the scheme must depend essentially on its adoption by a substantial majority of the Dominions and Colonies. So far as the Government of India are aware, the scheme has not yet been accepted in any part of the Empire, and indeed it has been rejected by one of the principal Dominions, on the ground that, as explained above, it contains no reciprocal provision for extension to the United Kingdom of patents granted in the Dominion.

6. It must, however, be remembered that, whatever importance may be attached to this objection, the " Provisional " scheme proposed is only intended as an *interim* measure, which it may be desirable to introduce pending the establishment and equipment of a Central Patent Office. The disadvantages of the " Provisional " scheme, which have been indicated above, do not for the most part apply to the " Preferred " scheme, while the rejection of the " Provisional " scheme will obviously render the " Preferred " scheme much more difficult of realization.

7. The Government of India do not think it necessary for present purposes to examine the scheme in further detail, or to explain the changes in the law which its acceptance would necessitate. They desire, in the first instance, to be favoured with the opinion of the commercial community and others interested in the subject on the question whether the principle underlying the scheme should be accepted. I am accordingly to ask for an expression of the views of your Association which may kindly be communicated to this Department, if possible, not later than the 1st August 1923.—I have, etc.,

A. H. LEY,

Secretary to the Government of India.

No. 588-84 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 12*th June* 1923.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR, SIMLA.

SIR,

I am directed to acknowledge receipt of your letter, No. A.-23, dated the 19th May 1923, requesting the views of this Association upon the principle underlying a scheme for the provision of Empire patents.

In reply I am to say that my Committee do not favour either the Provisional or Preferred scheme and suggest that the Patents Law of this country should remain unaltered. I have, etc.,

T. MALONEY,

Asstt. Secretary.

APPENDIX G-9.

DRAFT CONVENTION ON ARBITRATION CLAUSES PREPARED BY THE LEAGUE OF NATIONS.

No. 9215-G.

REVENUE DEPARTMENT,
BOMBAY, *6th November* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Draft Convention on Arbitration Clauses prepared by the Economic Committee of the League of Nations.*

SIR,

I am directed by the Governor in Council to forward a copy of Government Resolution No. 9215, dated 13th October 1923, on the subject mentioned above and to request that Government may be favoured with the views of your Association on the subject.—I have, etc.,

A. E. SERVAI,

for *Deputy Secretary to the Government of Bombay.*

Trade and Commerce.

Draft Convention on Arbitration Clauses prepared by the Economic Committee of the League of Nations.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 9215.

BOMBAY CASTLE, *13th October* 1923.

Letter from the Government of India, Department of Commerce, No. 4659, dated 11th September 1923 :—

"I am directed to forward copy of a draft *Convention on Arbitration Clauses prepared by the Economic Committee of the League of Nations, which, it is proposed, shall be open for signature by all States desirous of adhering thereto at the meeting of the Assembly in September next.

"2. In pursuance of its study of measures calculated to facilitate international trade, the Economic Committee of the League examined the question of the wider recognition of arbitration clauses in commercial contracts between nationals of different countries. The Genoa Conference endorsed this action by passing a Resolution to the effect that 'it is desirable that the enquiries now being made by the League of Nations, as to the best means of safeguarding the validity of voluntary agreements to refer to arbitration disputes arising out of commercial contracts should be continued.' This Protocol is the outcome of the labours of the Sub-Committee specially appointed to consider this question. The use of clauses providing for arbitration has generally been found of great practical value in avoiding litigation and promoting commercial honesty, and the commercial world attaches, as a rule, great importance to its

* Please see page 114.

general recognition. The Government of India, therefore, propose to instruct their representative to agree to this Protocol being open for signature by States members of the League, and are inclined to think that it would be desirable for India to adhere thereto. Before, however, instructing their delegate to sign the Protocol, they desire that commercial opinion and the High Courts should be consulted on the advisability or otherwise of doing so.

"3. The object of the Protocol is to provide for the recognition of arbitration clauses voluntarily inserted in commercial contracts between nationals of different countries. Article 4 requires that the tribunals of the contracting parties should stay any action regarding such contracts, and refer the parties to the decision of the arbitrators. By Article 3 each contracting party undertakes to enforce arbitral awards made in its own territory. No provision, however, is made for the reciprocal enforcement of awards in different countries. It was considered by the Sub- Committee that at present there is no consensus as to the reciprocal enforcement of the judgments of the Courts of one country in those of another country, and that the difficulties would be even greater in regard to the awards of commercial arbitrators. It is recognised that this is a defect in the proposed Convention ; but it is believed that in the vast majority of cases such awards are in fact obeyed without any intervention of executive compulsion.

"4. The Government of India are of opinion that the application of the Protocol, as far as India is concerned, should be restricted to contracts relating to the sale of goods in the export and import trade of India and contracts relating to freight, insurance, commission, etc., associated with such trade. They further consider that the extent to which the law in British India falls short of the requirements of the Protocol is that :—

(*i*) an application for the appointment of an arbitrator and an application to file an award can only be made to a Court which would have had jurisdiction to try a suit covering the issues covered by the agreement or the award—(*c.f.* Section 2 of the Indian Arbitration Act, IX of 1899, and paragraphs 17 and 20 of the second schedule to the Code of Civil Procedure); and

(*ii*) a Court is not bound, but only has discretion to stay a suit on the plea that there is in force a valid agreement to refer the subject-matter of the suit to arbitration (*c.f.* Section 19 of the Arbitration Act, 1899, and paragraph 18 of the second schedule to the Code of Civil Procedure).

"5. The Government of India incline to the view that there is no objection to the law in British India being amended with a view to its being brought into harmony with the provisions of the Protocol, but, as the matter is one which closely affects the mercantile community they would be glad if His Excellency the Governor in Council will favour them with his views after consulting the mercantile community and such other local bodies or individuals as he may deem desirable.

"6. I am also to ask that the opinion of the Honourable the Judges of the High Court may be obtained and forwarded with your reply."

RESOLUTION.—Copies of the letter from the Government of India and of its accompaniment should be forwarded to the Commissioner in Sind, the Commissioner of Customs, Salt and Excise, the Collector of Customs, Bombay, the Chief Collector of Customs in Sind and the Director of Industries, and they should be requested to furnish Government with their views on the subject after consulting such local bodies or individuals as they deem desirable. The Chamber of Commerce, Bombay, the Chamber of Commerce, Karachi, the Indian Merchants' Chamber, the Millowners' Associations, Bombay and Ahmedabad, the Bombay Native Piece-goods Merchants' Association, the Bombay Presidency Trades' Association, the East India Cotton Association, the Grain Merchants' Association, the Marwari Chamber, of Commerce, the Mukadams' Association and the Bombay Fire Insurance Association should also be requested to favour Government with their views on the subject.

2. The Registrar of His Majesty's High Court, Appellate Side, should be requested to favour Government with the opinion of the Honourable the Chief Justice and Judges of the High Court on the point raised in paragraph 5 of the letter.—By order, etc.,

A. R. DALAL,

Deputy Secretary to Government.

No. 1544-126 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 20*th November* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge your letter No. 9215-G., dated the 6th November 1923, enclosing a copy of Government Resolution No. 9215 on the subject of the Draft Convention on Arbitration Clauses prepared by the Economic Committee of the League of Nations.

2. In reply my Committee desire to say that as far as they can see the principle enunciated in the protocol should be endorsed by the Government of India, and further agree to the limitations as to application in India suggested in paragraph 4 of the notification.

3. A wise discretion should be observed in the amendment of the laws of the country relating to arbitration if the Government of India eventually decide to sign the protocol.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-10.

CONFERENCE ON CUSTOMS FORMALITIES.

No. 7799-G.

REVENUE DEPARTMENT,
BOMBAY, 10*th April* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Proposed Conference on Customs Formalities under auspices of the League of Nations.*

SIR,

I am directed by the Governor in Council to forward a copy of letters, dated the 16th and 20th February 1923, and enclosures, from the Secretary-General of the League of Nations on the above subject. It will be seen that it is proposed to hold, under the auspices of the League, a conference on customs formalities at Geneva on the 15th October 1923, and for this purpose the League wish to circulate to its members on the 31st May a draft programme on the subject, together with the criticisms thereon by the experts and business organizations of each constituent State. With this object in view, the Secretary-General of the League

desires that criticisms on the draft programme should be forwarded so as to reach Geneva by 1st May. It is, of course, not possible to comply with the Secretary-General's request for a reply by this date, but the Government of India propose to communicate it as soon thereafter as possible. I am, therefore, to request that six copies of such observations on the several articles of the draft programe as your Association may wish to make may kindly be forwarded direct so as to reach the Government of India by 1st May at the latest.—I have, etc.,

A. E. SERVAI,
for *Secretary to the Government of Bombay.*

H. C.-9749.

LEAGUE OF NATIONS,
GENEVA, *20th February* 1923.

THE HIGH COMMISSIONER FOR INDIA,
42, GROSVENOR GARDENS,
LONDON, S.W. 1.

SIR,

I have the honour to enclose a copy of a letter of invitation sent to the Government of India to participate in a conference on Customs Formalities and other similar matters to take place in Geneva on October 15th, 1923.

The Council has entrusted the Economic Committee of the League with the preparatory work for this Conference. The Committee have drawn up a series of proposals to serve as the basis of the programme of the Conference which, together with the letter of invitation, have now been submitted to the States members of the League with the request that they will furnish the Economic Committee as soon as possible, and in any case not later than May 1st, with such criticisms and observations as the Governments may wish to put forward. It is evidently in the interest of each State to forward their observations in time to ensure that full account is taken of them in the preparation of the documents to be laid before the Conference. The Council is desirous that these documents should be sent out to all invited States by June 1st next.

I would, therefore, ask you to be good enough to represent to your Government the importance of the question and to request them to give their earnest consideration to the programmes approved by the Council and to forward their observations not later than May 1st next in time for the meeting of the Economic Committee which will sit during the month of May to work upon the documents received.

Having regard to the fact that it has been necessary to ask the Governments to submit their observations within such a short time, you may perhaps care to consider the desirability of informing your Government of the invitation by cable, transmitting at the same time the request of the Council to submit to expert examination the draft programme contained in the report of the Economic Committee to the Council and Assembly of 1922 (Document A-59, 1922 II) which is already in the hands of your Government.—I have, etc.,

(*Sd.*)_____,
Deputy Secretary-General.

LEAGUE OF NATIONS.

C.L.-15 1923. II.

GENEVA, *February 16th*, 1923.

I have the honour to request you to convey to the Government of India an invitation in the name of the Council of the League of Nations to participate in a Conference

on Customs Formalities and other similar matters to take place on October 15th, 1923, at Geneva.

This invitation is sent in pursuance of the resolution adopted by the Council on January 30th last.

The enclosed Reports of the Economic Committee set forth the circumstances in which its proposal for the convening of this Conference was made.

The programme of the Conference will be confined to the group of subjects indicated in the enclosed proposal of the Economic Committee (Annex 2 to the Report presented to the Assembly of 1922), which was approved as a basis for the work of the Conference by the Council and Assembly.

It is the express wish of the Council that questions relating to the policy of members of the League in respect of customs tariffs or commercial agreements should be excluded from the scope of the Conference.

It will be for the Conference to decide how far the results eventually attained should be embodied in conventions, declarations or recommendations.

The Economic Committee has been entrusted with the task of drawing up the documents to be laid before the Conference. The Council is anxious that full opportunity should be given to all States, invited to the Conference to ensure that their views, official or unofficial, are taken into account, when these documents are completed. The Council would therefore be glad if your Government would furnish to the Economic Committee of the League any criticisms and observations on the proposals made in the several articles of the draft programme, by the various experts or business organisations which your Government may decide to consult. In this manner, the Economic Committee will be enabled to present to the Conference documents which take account of the views received from different States, whilst leaving to the Governments of those States complete liberty of action.

In order that these documents may be in the possession of all recipients of the invitations to the Conference in ample time before the meeting of the Conference, it is desirable that they be sent out on May, 31st next. I am therefore to request that the observations to be forwarded by your Government may reach the Economic Committee not later than May 1st next, so that they may be utilised in the preparation of the documents.

The resolution of the Council referred to above reads as follows :—

" (*a*) That invitations to a Conference on Customs Formalities to take place at Geneva on October 15th, 1923, be now sent out in the name of the Council to all States members of the League ;

" (*b*) That these invitations be accompanied by the document approved by the Council and Assembly in September last as the basis for the programme of the Conference and by the Report of the Economic Committee on this subject which was presented to the Council and Assembly of 1922 ;

" (*c*) That it be explained, in sending out the invitations, that the Conference will be confined to questions of customs formalities and will not touch upon questions of tariffs and commercial agreements ;

" (*d*) That all States invited to the Conference be requested to furnish to the Economic Committee as early as possible, and in any case before May 1st next, so as to be utilised in the documents which will be submitted to the Conference, such criticisms on the subjects included in the programme as their various experts and bodies interested in the matter may wish to put forward. These documents will be ready for communication to the recipients of the original invitations on May 31st next.

" (*e*) The Council approves the methods proposed by the Economic Committee for the technical preparation of the Conference and authorises the Committee to consult such experts as it may think fit ;

" (*f*) The Council considers it desirable on technical grounds that the number of States attending the Conference should be as large as possible, and resolves that invitations to the Conference be sent to the Governments of Ecuador, Germany, Mexico and the United States;

" (*g*) In view of the fact that the International Chamber of Commerce has for some time had in preparation an international consultation of representatives of industry and commerce on questions of the same category as those which figure on the programme of the Conference convoked by the League of Nations, this body be invited to attend the Conference in a consultative capacity without, however, having the right to vote."—I have, etc.,

ERIC DRUMMOND,
Secretary-General.

LEAGUE OF NATIONS.
ECONOMIC AND FINANCIAL COMMISSION.

ECONOMIC COMMITTEE.
INTERNATIONAL CUSTOMS CONFERENCE.
GENEVA, OCTOBER 1923.

I. RESOLUTION OF THE COUNCIL OF JANUARY 30TH, 1923, CONVENING CONFERENCE ON CUSTOMS FORMALITIES.

Appreciating the difficulties which certain States experience in completing, by the date originally contemplated, the necessary preparatory study by experts of the programme of the Conference,

And desirous of facilitating the co-operation of the countries of America whose representatives may be occupied for a considerable period by the Conference of Santiago which commences towards the end of March next ;

The Council resolves :

(*a*) That invitations to a Conference on Customs Formalities to take place in Geneva on October 15th, 1923, be now sent out in the name of the Council to all States members of the League ;

(*b*) That these invitations be accompanied by the documents approved by the Council and Assembly in September last as the basis for the programme of the Conference and by the Report of the Economic Committee on this subject which was presented to the Council and the Assembly of 1922 ;

(*c*) That it be explained, in sending out the invitations, that the Conference will be confined to questions of customs formalities and will not touch upon questions of tariffs and commercial agreements ;

(*d*) That all States invited to the Conference be requested to furnish to the Economic Committee as early as possible, and in any case before May 1st next, so as to be utilised in the documents which will be submitted to the Conference, such criticism on the subjects included in the programme as their various experts and bodies interested in the matter may wish to put forward. These documents will be ready for communication to the recipients of the original invitations on May 31st next.

(*e*) The Council approves the methods proposed by the Economic Committee for the technical preparation of the Conference and authorises the Committee to consult such experts as it may think fit ;

(*f*) The Council considers it desirable on technical grounds that the number of States attending the Conference should be as large as possible, and resolves that invitations to the Conference be sent to the Governments of Germany, the United States, Mexico and Ecuador.

(*g*) In view of the fact that the International Chamber of Commerce has for some time had in preparation an international consultation of representatives of industry and commerce on questions of the same category as those which figure on the programme of the Conference convoked by the League of Nations, this body be invited to attend the Conference in a consultative capacity without, however, having the right to vote.

II. Draft Programme of Conference.

Propositions adopted by the Economic Committee to serve as basis for the programme of a Customs Conference * :

1. The participating States should recognise and undertake to apply the principle that the stipulations of Article 23 of the Covenant of the League of Nations with regard to the accord of equitable treatment to the commerce of other States members of the League require that the commerce of such States should not be hindered by excessive, unnecessary or arbitrary customs or other similar formalities imposed by another member.

They should therefore undertake to revise so far as necessary all the provisions affecting customs or other similar matters which are prescribed by law, or in rules, regulations and instructions issued by the various administrative authorities in their respective countries with a view to their simplification and adaptation to the needs of commerce and to the avoidance of all interference with foreign trade except that which is absolutely necessary in order to safeguard the essential interests of the State.

2. In order to ensure the necessary publicity to the legislation and customs regulations of the participating States and in particular, to the steps taken by them to simplify their customs and other similar formalities, the participating States should make a report to the Secretary-General of the League of Nations within twelve months of the coming into force of these Articles, giving full information as to the steps which have been taken to give effect to the undertaking in the preceding Article. Similar reports should thereafter be made at such intervals (but not more frequently than once a year) as the Council of the League of Nations may think desirable. In addition, the participating States should publish promptly all customs and similar regulations and all modifications therein in such a manner as to enable traders interested to become acquainted with them.

3. In order that international commerce may not suffer inconvenience and prejudice through ignorance of customs conditions on the part of the parties concerned, the participating States should strictly ensure that no changes either in their tariff rates and nomenclature or in their customs regulations should be enforced before such changes have been published either in the official journal of the countries or through some other suitable channel of publicity.

In the event of the customs regime of any participating State having been modified by successive additions and alterations, it is desirable that such State should publish a complete statement of the duties in force from time to time. This statement should show all the charges levied by the customs authorities, either on importation or exportation, a distinction being clearly made between customs duties proper and the special taxes imposed on certain goods or classes of goods in such a fashion that the total amount to be paid on clearing the goods through the customs can be definitely ascertained.

* Annex 2 to the Report presented to the Council and the Assembly, 1922. (Document A. 59. 1922. II.)

The necessary publicity having thus been assured within their own countries by the States which have taken the above-named measures, it is essential that foreign traders should be enabled to become acquainted with them, as quickly as possible, through some centralised system.

For this purpose, it is suggested that everything of the nature described in the preceding paragraph which is published by the States should be communicated by them without delay to the Secretary-General of the League of Nations, and it is desirable that the League should, in the near future, publish in its periodical publications a concise, classified index indicating the goods to which the customs changes relate and also the official source in which the text of the measures appears.

It will be for the International Bureau of Customs Tariffs at Brussels, which was established by the Convention of July 5th, 1890, to assure a complete publication of tariffs, which should also for this purpose be communicated to it as soon as they appear.

4. The participating States should undertake to observe strictly the principle of equitable treatment in respect of customs or other similar regulations or procedure, formalities of the grant of licences, methods of verification or analysis and all other matters dealt with in these Articles, and, consequently, should abstain from any unjust discrimination in any of these matters against the commerce of any participating State. The above principle shall be invariably applied even in cases in which certain participating States, in accordance with their legislation or commercial agreements, may reciprocally agree to accord still greater facilities than those prescribed in these Articles.

5. In view of the grave obstacles to international trade caused by import and export prohibitions or restrictions, the participating States should adopt and apply all practicable measures to reduce such prohibitions and restrictions as soon as possible to the smallest number. If in any case a system of prohibition subject to licences is found necessary, the conditions under which licences can be obtained should be publicly announced and clearly stated in such a manner as to enable traders interested to become acquainted with them, the licensing system should be as simple and unvarying as possible, and applications for licences should be dealt with as speedily as possible.

6. The participating States should take the most appropriate measures by their national legislation and administration both to prevent the arbitrary or unjust application of their laws and regulations with regard to customs and other similar matters and to ensure redress for those who may have been prejudiced by such abuses.

7. Where the regime applicable to any class of imported goods depends on the fulfilment of particular technical conditions as to their constitution, purity, quality, sanitary condition, district of production, or similar matters, the participating States should endeavour to conclude agreements under which certificates, stamps or marks given or affixed in the exporting country guaranteeing the satisfaction of the said conditions may be accepted in lieu of subjecting the goods to a second analysis or other test in the country of importation, subject to special guarantees to be taken where there is suspicion of fraud, provided that they are satisfied as regards the authority by which the certificates, etc., are issued, and the nature and standard of the test applied in the exporting country.

8. Articles imported as samples by manufacturers or traders established in any of the participating States, or by commercial travellers representing them who are duly furnished with a certificate establishing their status, should, in the territories of each of the participating States, be temporarily admitted free of duty on condition that such persons comply with the laws and regulations and also the customs formalities established to assure the re-exportation of the articles or the payment of the prescribed customs duties if not re-exported within the period allowed by law. But the foregoing privilege should not extend to articles which, owing to their quantity or value, cannot be considered as samples, or which, owing to their nature, could not be identified upon re-exportation.

The marks, stamps, or seals placed upon such samples by the customs authorities of any of the participating States at the time of exportation and the officially attested list of such samples containing a full description thereof should be accepted by the Customs officials of any other participating State as establishing their character as samples and exempting them from inspection except so far as may be necessary to establish that the samples produced are those enumerated in the list.

The customs authorities of any of the participating States may, however, affix a supplementary mark to such samples in special cases where they may think this precaution necessary.

The duties or deposits provisionally paid for such samples on entry should be reimbursed at any frontier by which they may be re-exported.

The participating State should undertake to accept the certificates establishing the status of commercial travellers granted by any authorities recognised as competent for the purpose by the participating State in which the commercial travellers are domiciled. Included among such authorities may be the National Chambers of Commerce of the exporting country or other commercial associations recognised by that country whether or not such organisations have an official character and on condition of reciprocity between them. Certificates issued by these authorities should not require a visa from any Consular or other official. The only exception to this rule should be in the case of a State which can justify such a requirement by special and exceptional circumstances, and in that case the charge for the visa should not exceed the cost of the service. The participating States should communicate to each other, directly or through the League of Nations, as soon as possible, a list of authorities recognised as competent for the above purpose. In the meantime the existing practice should continue.

9. In addition to giving effect to the foregoing Articles, the participating States should consider the best methods of simplifying and making more uniform and reasonable their procedure in respect of the following matters among others, whether by means of individual or concerted action :

(*a*) The rapid passage of goods through customs ;

(*b*) The examination of travellers' luggage ;

(*c*) The system of temporary admission, the conditional payment or deposit of duties and the conditions of their repayment ;

(*d*) The system of improvement of trade and the procedure for verifying the reimportation of the goods ;

(*e*) The system of goods in bond and the charges made in respect of them.

10. It will be the duty of the proposed Customs Conference, which will examine the above Articles, to decide how far the results obtained by such Conference should be embodied in Conventions, Declarations or Recommendations, and, consequently, how far any differences arising as to their interpretation or application should be submitted to the Permanent Court of International Justice or some other suitable arbitral organisation.

It will also be the duty of the Conference to consider the scope and duration of the application of the Articles, including such questions as their application to overseas possession, and their adaptation to countries whose federal constitutions may make it impossible to give full effect to any of their provisions.

III. Reports by the Economic Committee.

(a) *Report on Equitable Treatment of Commerce, September* 1922.*

1. Preamble.

By a resolution of the Council, dated September 19th, 1921, and confirmed by a resolution of the Second Assembly, the Economic Committee were directed to consider and to report upon the meaning and scope of the provision relating to equitable treatment of commerce contained in Article 23 (*e*) of the Covenant.

During the year which has elapsed since the adoption of the above resolution, the Economic Committee have given earnest and continued consideration to the difficult problem submitted to them, and they have presented two interim reports thereon to the Council.

The following is a general résumé of the results arrived at by the Committee up to the present time.

The relevant words of Article 23 (*e*) of the Covenant are as follows :

> " Subject to and in accordance with the provisions of international conventions existing or hereafter to be agreed upon, the Member of the League . . . . will make provision to secure and maintain.....equitable treatment for the commerce of all members of the League. In this connection the special necessities of the regions devastated during the war of 1914—1918 shall be borne in mind."

The Committee have interpreted the mandate confided to them as having an essentially practical rather than a theoretic object. The Committee have considered that their task is not to engage in the barren academic labour of attempting to frame a definition of "equitable treatment," but rather to advise the Council and the Assembly as to the more important practical duties imposed on members of the League by the above provision of the Covenant, and as to the measures which could appropriately be taken at the present time through the machinery of the League of Nations to provide for the better fulfilment of all or any of those duties by the member States. Regarding the problem presented to them as essentially a practical one, the Committee came to the conclusion that the best method of achieving a useful result was to begin by enumerating various classes of practices which, in their judgment, clearly violated the principle of the equitable treatment of commerce laid down in the Covenant.

Their next step was to examine carefully each of these classes of practices in turn with a view to determining how far there is a reasonable prospect at the present time of obtaining general assent to the enactment of measures whether taken individually by the States or by some form of collective action which would put an end to the abuses in question.

Without professing that the following enumeration is in any way exhaustive, the Committee believe that a large proportion of the inequitable practices against which the provision in the Covenant was aimed are included under one or other of the following headings :

1. The encouragement or toleration of unfair competition by means of fraudulent trade practices (such as false marks and descriptions) to the injury of legitimate commerce.

2. The maintenance of excessive, useless, arbitrary or unjust formalities and procedure in respect of customs and other similar matters, whereby the commerce of other members of the League is prejudiced.

3. The application by any member of the League of unjust or oppressive treatment in fiscal or other matters to the nationals, firms or companies of other members of the League exercising their commerce, industry or other occupation in its territories.

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* Extract from the Report presented by the Economic Committee to the Council and the Assembly 1922 (Document A. 59. 1922. II).

4. Unjust discrimination directed against the commerce of any member of the League in such matters as the treatment accorded to goods or ships.

2. Unfair Competition.

(Not quoted here.)

3. Customs and Other Similar Formalities.

The next group of abuses which engaged the detailed consideration of the Committee are those arising from the maintenance of excessive, useless, arbitrary or unfair customs formalities and practices. It goes without saying that practices of this nature, which cause unjustifiable injury and inconvenience to the commerce of members of the League, constitute an important violation of the principle of equity laid down in Article 23 (*e*) of the Covenant. On this subject the recent Genoa Conference adopted a series of recommendations, with the principles of which the Committee are in cordial agreement. They consider, however, after careful examination of the question, that the time is ripe for a further step forward and for a systematic effort, through the machinery of the League of Nations, to arrive at a general understanding with a view to action by the various States, both individually and in co-operation, to simplify and render more uniform and equitable their formalities and procedure, and to make better provision for prompt and widespread publicity as regards changes in their tariffs and regulations.

The Economic Committee are convinced that such a general understanding would constitute a substantial step toward securing a more equitable treatment of commerce. They have therefore drawn up and submitted to the Council a series of Articles which they propose should be circulated with a covering letter to the States members of the League as the basis of the programme for an International Customs Conference of Experts to be convoked by the League of Nations at an early date, say, during the coming spring. The results eventually attained by such a Conference would be embodied in such forms of international instruments, including, for example, draft conventions, declarations, and recommendations, as the Conference itself may think best suited to achieve the various purposes desired. It need hardly be added that these instruments, like those resulting from the Barcelona Conference on Communications and Transit, will only be binding on those member States which voluntarily accept them.

The Economic Committee consider that, in order to attain useful and practical results within a reasonable period, it is essential that the scope of the proposed Conference be carefully defined and limited, and that it be made clear at the outset that its programme will be confined to the important group of subjects indicated above, and will not extend to such matters as the policy of members of the League in respect of tariffs or commercial agreements.

As regards the contents of the Articles themselves, it may be stated briefly that the first Article proposes that each member should undertake to revise its own customs regulations and procedure, so as to simplify them and adapt them to the needs of commerce.

The two following Articles are intended to ensure the necessary publicity for the measures taken in pursuance of the above undertaking, and also to secure that all charges in tariffs and regulations should be adequately published before enforcement.

Article 4 aims at prohibiting unjust discrimination against the commerce of any of the States as regards customs formalities, etc.

Article 5 aims at reducing to the lowest possible number, prohibitions and restrictions on import and export, and at simplifying the system of granting licences.

Article 6 aims at preventing the arbitrary or unjust application of customs regulations and ensuring redress for those who have been prejudiced thereby.

Article 7 aims at simplifying, by mutual agreements, the regime applicable to any class of imported goods where that regime depends on the fulfilment of particular technical conditions as to constitution, purity, quality, etc.

Article 8 deals with the simplification of formalities applicable to commercial travellers' samples.

Article 9 enumerates a number of other matters, *e.g.*, the passage of goods through customs, examination of travellers' luggage, the system of "temporary admission" and "improvement of trade" and goods in bond, which should, in addition to those treated in the preceding Articles, be considered by the various States, whether by means of individual or concerted action with a view to simplifying their procedure and making it more uniform and reasonable.

The last Article, No. 10, refers to various matters of procedure which the Conference would have to consider, *e.g.*, the provision to be made for interpretation or application and the possible adaptation of the provisions to meet certain special cases of difficulty.

* * * *

There remains one question to which the Economic Committee attach much importance, but which, while closely connected with the subject-matter of the Articles described above, has nevertheless such a bearing in tariff policy as to be unsuitable, in their opinion, to be included in the programme of a conference which is to be limited to the discussion of customs formalities and procedure. This is the question of giving increased confidence to trade by the stabilisation of customs tariffs, *i.e.*, by adopting the principle of keeping such tariffs unchanged over substantial periods of time, both as regards rates and classification. While it is evident that no uniform rule can in present circumstances be prescribed, the Economic Committee have adopted the following recommendation on the subject, which they trust that the Council will see its way to communicate to the members of the League :—

> "The Economic Committee are deeply impressed with the inconvenience and injury caused to international commerce, which result from the uncertainty arising from frequent changes of customs tariffs, and associate themselves cordially with the resolution of the Genoa Conference on this subject.
>
> "The Committee strongly recommend that all States should endeavour to ensure that their customs tariffs should remain applicable over substantial periods of time and that changes in rates and classification should be effected as seldom as possible and only when they are necessitated by the essential economic needs of the country."

4. Treatment of Foreign Nationals and Enterprises.

(Not quoted here.)

5. Unjust Discrimination.

As regards the fourth heading, *viz.*, the suppression of all unjust discrimination against the commerce of other members of the League in respect to the treatment of goods or ships, the Economic Committee fully realise the desirability of the earliest and most general application of this essential principle, and they have given special consideration to the question in the light of the prolonged discussions and the recommendations of the Genoa Conference. As a result, the Committee regret that, in view of the wide divergencies of opinion between different States as to the fundamental principles of tariff and commercial policy, and the importance which many of these States attach to preserving their full autonomy in such matters, and also in view of the present instability of economic conditions in the world and the disorganisation of the exchanges, they have not so far been able to arrive at any generally acceptable body of detached doctrine on the subject which they could usefully submit to the Council either to form the programme of an international economic conference or to be recommended, with the authority of the League of Nations, for adoption by its members at the present time.

In these circumstances the Economic Committee cannot at the moment do more than express their earnest hope that the principles embodied in the Genoa resolutions will receive the widest possible application.

The Committee, however, have still some aspects of this matter under consideration, and they are also acting in close consultation with the Communications and Transit Committee so far as regards such parts of the subjects as are within the purview of that organisation.

* * * * *

Some disappointment may be caused in certain quarters by the failure of the Economic Committee to arrive at a more general and ambitious programme for the immediate introduction of a general system of equitable treatment of commerce in the fullest sense of the phrase. The Economic Committee, however, are convinced that the plan of study and of practical action which they have been led to adopt, *viz.*, the removal, one by one, of the obstacles hindering the equitable treatment of commerce as and when it appears possible to deal effectively with each of such obstacles, is the only plan which, in the present chaos of world conditions and opinion, presents any reasonable prospect of success, and is therefore, in the words of the resolution of the Second Assembly, " best calculated to facilitate the earliest and most general application possible of the principle in question. "

In conclusion, the Economic Committee desire to add, in order to avoid any possible misunderstanding, that though, in accordance with the terms of Article 23 (*e*) of the Covenant, they have limited their attention to the treatment to be accorded to the commerce of members of the League of Nations, this limitation must not be interpreted as giving any countenance to a policy of discrimination as between members and non-members as such.

(*b*) *Report on Conference on Customs Formalities, January* 1923.

1. The Economic Committee have given renewed and close consideration to the proposals for the convening of a Conference on Customs Formalities which they made to the Council in September last and which were then approved by the Council and the Assembly.

They regret that it has not proved possible for the League to take, before this date, official action on the lines which they now recommend. Nevertheless, since that date much has been done through the agency of the several members of the Committee to prepare detailed commentaries on the programme drawn up by the Committee which will greatly facilitate the discussions of the Conference. The Committee have received evidence, however, which convinces them that in spite of the great efforts which are being made in many quarters, the necessary study by the experts of the States members of the League cannot be completed and collated by the date originally contemplated. The urgent calls upon the expert minds of many European countries are, in the present economic conditions of Europe, such as to make a certain delay essential if adequate use is to be made of the experience and ability of the persons and bodies concerned. Moreover, such a delay would greatly facilitate, they understand, the co-operation of the countries of America whose representatives may be occupied for a considerable period by the Conference of Santiago, which begins at the end of March next.

2. The Committee are anxious that all States represented at the Conference should have ample time to consider, before the departure of their representatives, the final documentation which the Committee intends (with the approval of the Council) to place before the Conference. This documentation will incorporate the criticisms which the Committee will receive upon the programme already approved by the Council. Such criticisms will be obtained, it is hoped, not only from the various countries which have representatives in the Committee but from countries not so represented ; not only from official sources but from business organisations. But the Committee attach a very special importance to offering to all States members of the League an opportunity, by a formal invitation of the Council, to furnish the Committee, in time for inclusion in their final documents, with such criticisms on the programme as their various experts and bodies interested in the matter may wish to put forward.

3. By preliminary studies conducted in this manner, the Committee feel confident that whilst dispensing, perhaps, with certain formalities, they can assure the necessary technical preparation to justify the recommendation which they have made to the Council to call this Conference. This procedure will, they believe, ensure :

(*a*) That every State member of the League has full opportunity to supply expert comments for incorporation in the documentation to be laid before the Conference ;

(*b*) That this documentation incorporating all the views put forward by the required date, will be in the possession of all States members of the League in sufficient time before the Conference ;

(*c*) That the States members of the League retain full liberty of action at the Conference in all respects.

4. The Committee recommended to the Council that expert representatives of certain States non-members of the League of Nations should be invited to consider the programme drawn up by the Committee for the Equitable Treatment of Commerce as regards customs formalities and similar matter.

Whilst desiring, on technical grounds, that the largest possible number of States will participate in the Conference, the Committee consider that the question of the eventual issue of invitations to States not members of the League is a matter for the Council.

5. The Conference proposed is a conference of Governments. The recommendations resolutions, or other international instruments to issue from the Conference will be instruments to which Governments alone are parties. Nevertheless, the industry and commerce of the various States are the activities directly affected by the customs formalities under consideration. The Committee consider it essential therefore that the organised representatives of industry and commerce in each State should be given opportunity to make their views heard. The normal manner in which this will be done will be through the medium of the national representatives.

At the same time the Committee have recently learned, with great interest, of the initiative taken by the International Chamber of Commerce in these matters. The International Chamber of Commerce, starting from a different standpoint, has for some time had in preparation an international consultation of representatives of industry and commerce, through its own widespread organisation, on matters of customs rules and formalities. The Economic Committee certainly do not wish to substitute the consultation of an international body for the method inherent in the constitution of the League, which is that of the consultation of the Governments direct, and, through their agency, of any competent economic bodies. But there is no reason why any specially qualified international body should not be associated, in an advisory capacity and on special occasions, with the technical work of the League. The initiative of the International Chamber of Commerce, which originated independently of the League of Nations, offers, in the opinion of the Committee, an excellent reason and opportunity for a collaboration in this matter between the League and the International Chamber of Commerce.

The Economic Committee therefore recommend to the Council that an invitation be sent to the International Chamber of Commerce to assist at the forthcoming Conference, naturally without the right to vote. The Committee will be happy in their preparatory work to take full account of the comments and suggestions which the International Chamber of Commerce may send them in time for consideration in their final documentation.

6. In consequence of the above, the Committee have the honour to submit to the Council the following proposals :

(*a*) That invitations to a Conference on Customs Formalities to take place in Geneva on October 15th, 1923, be now sent out in the name of the Council to all States members of the League.

(*b*) That, whilst hoping that, on technical grounds, the participation of States will be as large as possible, the Committee leave it to the Council to decide if the invitations to attend the Conference should also be extended to States non-members of the League.

(*c*) That an invitation be sent to the International Chamber of Commerce to assist at the Conference in a consultative capacity.

(*d*) That these invitations be accompanied by the document approved by the Council and Assembly in September last as the basis for the programme of the Conference, and by a special request to all recipients of the invitation to furnish the Economic Committee as early as possible, and in no case later than May 1st next, with criticisms on the subjects included in the document.

(*e*) That it be explained in sending out the invitations that the Conference will be confined to questions of customs formalities and will not touch upon questions of tariffs and commercial agreements, and that the final documentation prepared by the Economic Committee for the Conference (based upon all the material received byMay 1st next) will be sent to all recipients of the original invitation on May 31st next, so that it may be in their possession in ample time before the meeting of the Conference.

7. The Committee feel that it is their duty to draw the attention of the Council to the requirements of personnel which their proposals will involve. In the short time available, a very heavy strain will be thrown upon the Secretariat for the preparation and organisation of the Conference. Their demands in this regard are likely to be greater, over a certain period, than was anticipated, and they trust that the Council will give them full support in their work by providing such extra staff of such numbers and qualifications as the increased work may, in the opinion of the Secretary-General, demand.

IV. Resolution of the Council, September 1922.

Affirming once more the obligation to apply as early as possible and in the most general manner the principle laid down in Article 23 (*e*) of the Covenant of the League of Nations ;

Recognising that although this obligation should be observed henceforth by all States through their own legislation, there are, even at the present moment, and in spite of the difficulties which still hinder more general agreements, some aspects of commercial equity to which a concrete doctrine and a common action can be applied ;

Being of opinion, in accordance with the views of the Economic Committee, that, amongst the different practices which cause unjustifiable injury and inconvenience to the commerce of members of the League, and which therefore violate the principle of equity laid down in Article 23 (*e*) of the Covenant, it is desirable to emphasise, as particularly prejudicial to international traffic, the maintenance of excessive, arbitrary or unfair customs formalities and practices, and that therefore States members of the League should endeavour, through the machinery of the League of Nations, to arrive at a general understanding for action by the various States, both individually and in co-operation, in order to simplify and render more uniform and equitable their formalities and procedure regarding customs and other similar matters, the Council resolves :

(*a*) To convene an International Customs Conference of Experts in Geneva in May 1923. The invitations will be sent by the Council to the States members of the League so as to reach them not less than three months before the date of the Conference ;

(*b*) To circulate to the States members of the League the proposals recommended by the Economic Committee to serve as the programme of this Conference ;

(*c*) It invites the Economic Committee to draw up the agenda for this Conference, taking into account all representations which may be received by them before the invitations are despatched, it being understood that the programme of the Conference will be confined to the group of subjects indicated in the proposal of the Economic Committee and will not extend to the discussion of matters relating to the policy of members of the League in respect of tariffs or commercial agreements.

V. RESOLUTION OF THE ASSEMBLY, SEPTEMBER 1922.

The Assembly approves the proposal to convene a Conference of Experts on Customs Formalities. It trusts that all possible measures will be taken not only to promote the success of the Conference but also to follow up its conclusions in such a way as to secure practical action by the Governments with the least possible delay.

No. 390-74 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 1*st May* 1923.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 7799-G., of the 10th April 1923, and in reply to say that my Committee have no criticisms to offer upon the draft programme of the proposed Conference on Customs Formalities.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-11.

CROP FORECASTS.

PUBLICATION IN LEAFLET FORM.

No. 8640-A.S.

COMMERCIAL INTELLIGENCE DEPARTMENT, INDIA,
CALCUTTA, *the 11th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Crop Forecasts.*

SIR,

I have the honour to address you in connection with the attached copy of my letter of the 27th January last.

In order to make the subject clear I will first of all outline briefly the general position. As you are aware, the budget allotment for Government of India statistics has been cut down, in accordance with the recommendation of the Inchcape Committee, from Rs. 1,64,000 to Rs. 93,000. In order to meet this cut drastic retrenchments in every direction have been necessary, the staff employed on statistical work has been considerably reduced and every effort is being made to put all statistical publications as nearly as possible on to a paying basis. As regards publications, the Government of India

are concentrating for the most part on the Sea-borne Trade and Statistical Abstracts and the *Indian Trade Journal*, the latter being utilised for the publication of miscellaneous and occasional statistical information including the crop forecasts.

A certain number of business firms have stated that publication of the crop forecasts as separate leaflets is more convenient to them than publication in the *Journal*, and the Government of India are quite willing to meet this demand provided that the cost of the forecasts including printing and postage, is entirely covered by subscriptions, of which payment for the next three years is guaranteed by your Association or other recognised Trade Associations. In the second enclosure to this letter I have detailed the cost of each set of forecasts and I would request you kindly to let me know for what amounts, in each case, your Association is prepared to be responsible. If you will send me lists of members with their addresses and the names of the crop forecasts they require, leaflets will be posted direct to them as soon as they are printed. In the event of the sum-total of the guarantees offered for any set of forecasts by the various bodies addressed exceeding the cost mentioned in the enclosure all guarantees will be reduced proportionately, but arrangements will not be made for the supply of any leaflets for which adequate guarantees for the next three years are not forthcoming. Subscriptions will be accepted for complete sets of forecasts for each crop and will be payable annually in advance.

I would add that any firms who apply to me direct for the supply of these leaflets will be referred to their Chambers or Trade Associations. If they are not members of such a body, it is proposed to charge them a considerably higher rate of subscription than that payable by members of guarantor bodies.

I attach also, for your information, a *list of the other bodies whom I have addressed on this subject.—I have, etc.,

C. G. FREKE,
Director-General.

COMMERCIAL INTELLIGENCE DEPARTMENT, INDIA,
CALCUTTA, *27th January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Publication of All-India Crop Forecast.*

SIR,

I have the honour to say that after a careful examination of the question the Government of India have decided, in the interests of economy and efficiency, to discontinue the publication of the all-India forecast as separate slips and to publish them only in the *Indian Trade Journal*. It has been decided also to publish provincial forecasts in the same publication as soon as received and in advance of the publication of the all-India forecasts. By this means information of importance will frequently be available to parties interested before the collection of the material for the all-India forecasts has been completed, and the present dublication of publication of the latter both in the *Journal* and as separate slips will be avoided.

2. In case you do not read the *Journal* at present, I would add that it is obtainable from the Superintendent of Government Printing, India, 8, Hastings Street, Calcutta, for an annua subscription of Rs. 13 including postage.—I have, etc.,

GHOSH,
Director of Statistics,
for *Director-General of Commercial Intelligence.*

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* Not printed.

CROP FORECAST COSTS.

No. of Forecasts per year.	Crop.	Cost in Rupees per year.
		Rs.
5	Wheat	650
5	Cotton	600
3	Rice	350
4	Sesamum	350
3	Winter oilseeds	350
3	Sugarcane	250
2	Indigo	200
2	Groundnut	150
		Total..Rs. 2,900 p.a.

Note:—The above figures cover any number of copies not exceeding five hundred in each case. But to each figure should be added cost of postage according to the number of copies supplied.

No. 844-7 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 24*th July* 1923.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE,
CALCUTTA.

SIR,

Subject :—*Crop Forecasts.*

I have the honour to acknowledge receipt of your letter, No. 8640-A.S., dated the 11th July 1923, and in reply am directed to say that as far as the convenience of the Millowners' Association is concerned the publication of the crop forecasts in the *Indian Trade Journal* would meet their requirements.

Under these circumstances my Association does not propose to make guarantees to cover the cost of leaflet publication of the forecasts.

The attention of members, however, will be drawn to the fact that crop forecasts will be published in the *Trade Journal*, to which they will be encouraged to subscribe.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-12.

DAILY LIST OF IMPORTS AND EXPORTS.

No. 7533-G.

REVENUE DEPARTMENT,
BOMBAY, 13*th March* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Publication of the Daily List of Imports and Exports.*

SIR,

I am directed by the Governor in Council to enclose a copy of the letter from the Government of India, Department of Commerce, No. 1359, dated 3rd March 1923, on the subject mentioned above, and to request that the Government of Bombay may be favoured with the views of your Association on the proposals contained in paragraph 2 of the letter.—I have, etc.,

M. R. DAVAR,
for *Deputy Secretary to the Government of Bombay.*

No. 1359.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
DELHI, *the 3rd March* 1923.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT.

Retrenchment of Expenditure in the Customs Budget.

SIR,

I am directed to say that, as a measure of economy in the Customs Budget, it has been suggested by the Collector of Customs, Calcutta, that the publication of the daily lists of imports and exports should be stopped unless the commercial public are prepared to raise their subscription so as to make the lists self-supporting. A similar proposal has been received from the Government of Burma, who suggest that these daily lists should be replaced by a weekly statement of certain staple articles to be published in the local gazette, and consider that this would be much less expensive than the daily lists and would be sufficient for all practical purposes. In this connection the Collector of Customs, Rangoon, observes that an alteration of subscription rates would not result in any substantial improvement in the receipts.

2. These daily lists of imports and exports are published primarily for the convenience of trade, and the Government of India do not consider it desirable to come to a decision on these proposals until they have ascertained the views of the commercial public concerned as to the advisability or otherwise of (*a*) discontinuing these lists altogether, (*b*) substituting for the daily lists a weekly list as suggested by the Government of Burma, or (*c*) placing the lists (either in their present or in a changed form) on a self-supporting basis by raising the contribution. I am therefore to request that, with the permission of His Excellency the Governor in Council, the local commercial community may be consulted in the matter, and their views, together with comments of the Local Government thereon, may be communicated to the Government of India in due course.—I have, etc.,

E. C. ANSORGE,
Deputy Secretary to the Government of India

No. 319-58 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 18*th April* 1923.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT.

SIR,

I am directed to acknowledge receipt of your No. 7533-G., dated the 13th of March 1923, enclosing a letter from the Government of India, No. 1359 of 2nd March 1923, and in reply to say that the daily list of imports and exports for Bombay are prepared by the Chamber of Commerce and not by the Collector of Customs. It would seem, therefore, that the Government of India's proposal for the discontinuance thereof would not apply in the case of Bombay. My Committee have no other comments to make upon the question.—I have, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-13.

COAL SITUATION.

DEPUTATION TO THE VICEROY.

D.O. 1433/10-2-1.

INDIAN MINING FEDERATION,
CALCUTTA, *the 22nd June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

The Committee of the Indian Mining Federation have for some time past been moving the Government of India in regard to certain matters which are likely to interest you Association. These matters are: (1) the reduction of coal freights for long-distance traffic, (2) the restoration of an export rebate on all coal shipped from Calcutta to inland or foreign ports, and (3) the imposition of a countervailing duty on the bounty-fed South African coal. It will be observed that all these are measures which concern as vitally the producers of coal as the industrial consumers whom the Millowners' Association represent. Hitherto, the representations of the producing interests in these matters have not been productive of much result and it is felt that the only method now left open for a further pursuance of these subjects is to organize a concerted action of the leading producing and consuming interests in coal. One of the possible lines of action, provisionally suggested, is a deputation to wait upon His Excellency the Viceroy, consisting of representatives of the Indian Merchants' Chamber, Millowners' Association, Bombay, Indian Mining Association and the Indian Mining Federation, Calcutta. A suitable opportunity for such a deputation is probably provided by the next July session of the Assembly when Messrs. N. C. Sircar and Ashriff O. Jamall of this Federation will be at Simla to attend the Assembly and presumably there will be members from Bombay too to join the deputation as representatives of your Association.

2. I am directed to request you to please let me know as soon as possible if the proposed deputation has the approval of your Committee and if your Association will be in a position to nominate a representative to join the deputation at Simla some time about the third week of July.—Yours faithfully,

(ILLEGIBLE),
Secretary.

No. 667-16A. of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th June* 1923.

THE SECRETARY,
THE INDIAN MINING FEDERATION, CALCUTTA.

DEAR SIR,

My Committee have under consideration your D.O. letter No. 1433/10-2-1, dated the 22nd of June 1923, regarding the proposed deputation to His Excellency the Viceroy in connection with certain matters pertaining to the coal question and I shall be glad if you will kindly send me at your earliest convenience a copy of the proposed memorial to be submitted to His Excellency. If the memorial has not taken its final form a draft containing the substance thereof will doubtless satisfy my Committee.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

1656/10-2-1.

INDIAN MINING FEDERATION,
CALCUTTA, *the 7th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Proposed Joint Address to His Excellency the Viceroy.

DEAR SIR,

With reference to your letter, No. 667-16A, dated the 26th June last, I am directed to forward herewith a copy of the provisional draft of the joint address to be presented to His Excellency the Viceroy. In doing so I am to request you to please communicate as early as possible if your Association is agreeable to join the deputation.—Yours faithfully,

(ILLEGIBLE),
Secretary.

To

His Excellency
THE RIGHT HONOURABLE RUFUS DANIEL ISAACS,
P.C., G.C.B., G.M.S.I., G.M.I.E., K.C.V.O., Earl of Reading,
Viceroy and Governor-General of India.

May it please Your Excellency,

We the undersigned representatives of the Indian industrial opinion, representing in a very large measure the producing and the consuming interests in the Indian coal industry, beg leave to lay before you the following, our considered humble submissions.

2. In a period when the question of fostering Indian industries has received a practical recognition in numerous decisions of Your Excellency's Government, it is highly regrettable that so important an industry as coal should be labouring under serious disabilities. As Your Excellency is doubtess aware, one of the principal factors handicapping the coal industry to-day is the appalling freight rates charged by the Railways for transport of coal, especially for long-distance traffic. Since March 1920, the enhancement of rates has been specially marked and rapid. In 1907, the freight of coal from the Bengal and Bihar and Orissa coal-fields to Bombay, for instance, was Rs. 11-4, even so recently as March 1920, it stood at the modest figure of Rs. 12-12 when it was raised to Rs. 14-10 and eventually in the October of the same year further increased to Rs. 15-2, to-day itis still higher at Rs. 15-6. The effect of this higher freight rate on both the coal and other consuming industries is too obvious to be impressed on Your Excellency at any length. In fact, replying to an address presented by the Indian Mining Federation at Calcutta on the 16th December last, Your Excellency was pleased to record your deep impression and anxiety in the matter. But more than six months have since passed and nothing has yet been done to secure a reduction of rates. We are under the circumstances painfully driven to the conclusion that Your Excellency's Government have not, in considering the question, given full weight to its importance. Extremely distressing as the indication of such an attitude is, we beg to urge on Your Excellency's Government with all the emphasis we can command, the necessity of effecting an immediate and drastic reduction in the coal freight rates, specially for movement of long-distance traffic.

3. Another question closely connected with reduction in freight is the re-introduction of a rebate in railway freight which was formerly allowed on coal and coke exported from

this country to foreign and inland ports. This rebate which materially helped to build up a coal export trade and to offer at relatively lower price Bengal coal in such important consuming inland port as Bombay, was withdrawn in 1920 when an embargo was placed on export to foreign ports and even shipment to home ports also was rigidly curtailed. But as these restrictions have now been removed, the time has, in our opinion, definitely come for a restoration of the old concession, particularly as the raising cost of coal in the Bengal and Bihar coalfields has in the meantime gone up owing to an increased level of wages.

4. We are fully aware that the proposals that we here put forward are liable to be opposed on certain grounds of apparent weight and validity. It may be argued, we feel, that proposals, as these are, involving a loss of railway earning and thus of Government revenue, can hardly be accepted in a period of financial stringency. Against such a view of the matter we cannot too strongly record our emphatic and unqualified disagreement. A reduced freight and a concession of value for the export trade will, in our opinion, lead to such increase in coal traffic as would not only make up for all loss voluntarily sustained, but would in all probability result in increased aggregate earnings of the railways concerned. The point that we seek particularly to stress is that lowering of rates is a business proposition which the Railways should welcome. But we, nevertheless, desire to freely express our further view that even if our proposals are regarded as commercially unsound, such objection should be overweighed by the protectionist consideration to which Your Excellency's Government has committed itself. If the Government could turn the worst corners of the financial stringency of the war years with a lower freight rate and with a provision for rebate, we venture to think that, financially, our proposals to-day should admit of acceptance; further, if we can vote year after year crores of rupees as capital expenditure on a project which is absolutely non-productive we are humbly of opinion that the position of national finance is strong enough to sustain a loss for the development of a basic industry.

5. In conclusion, we desire to refer to a third grievance of the coal industry. For the last two years the Indian market has been dumped by South African coal by grant of a rebate on all coal shipped abroad as cargo from Port Natal and Laurenzo Marques. This action of the South African Government in the absence of a countervailing measure in this country is seriously prejudicing the interest of the Indian coal industry. At Bombay, at the present moment, Bengal coal, which is the only source of supply of importance, has been practically ousted by bounty-fed South African coal. To restore the Indian coal to its former position at Bombay it is absolutely necessary that an increased duty be placed on the South African coal and unless the Bombay market can be regained for the Indian coal, the prosperity of the industry will never be achieved. As Your Excellency must have realised, those of us who represent consuming interests obviously stand to lose under such a proposal, but yet inspired as we are by an idea of homogeneous Indian industrial development, we have no hesitation in extending our support to the cause of a fellow-industry. We regard, moreover, the question of a countervailing duty against a bounty-fed foreign article as a matter of principle where the application of which should be recognised in the broader interest of a general economic policy. The recommendation of the Indian Fiscal Commission recorded in para 114 of their Report strongly favour our proposal. With regard to South African coal, we are further of opinion that there are grave political considerations which strongly dictate the imposition of a countervailing duty as a measure of barest justice. We feel—and we hope Your Excellency's Government will fully share our view—that a protection of an Indian industry against South African interest is required to vindicate the wounded prestige and self-respect of both the Indian Government and people alike.—We have the honour to be, etc.,

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No. 736-16A of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th July* 1923.

THE SECRETARY,
INDIAN MINING FEDERATION, CALCUTTA.

SIR,

I am directed to acknowledge receipt of your letter, D.O. 1433/10-2-1, dated the 22nd June 1923, and your further letter, 1656/10-2-1, dated 7th July 1923, and in reply to say that

whilst my Committee are in agreement with the suggestion which is to be made by the Deputation that Railway freights on coal for long-distance traffic might advisably be reduced, they are not agreeable to associate themselves further with the objects of deputation.—

Yours faithfully,

T. MALONEY,
Asstt. Secretary

APPENDIX G–14.

AMERICAN COTTON BOLL WEEVIL.

No. 609-5 of 1923.

INDIAN CENTRAL COTTON COMMITTEE,
BOMBAY, 12*th January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Measures for the Prevention of the Introduction of the American Boll Weevil into India.*

SIR,

During the last year the Central Cotton Committee has had under consideration the question of the danger of the importation of the American cotton boll weevil into India in imported American cotton. It has been definitely ascertained that there is a risk of the importation of the living weevil into India in the wrappings of bales of American cotton, and this danger has probably been enhanced by the opening of the shorter route *via* Japan. The Imperial Entomologist has been consulted and the information which has been received from the United States Department of Agriculture clearly points to the conclusion that unless definite steps are taken to prevent the introduction of this insect, it is only a matter of time before it reaches India.

It is unnecessary for me to point out the extreme destructiveness of this cotton pest as the extent of the loss which it causes in America is well known. The amount of American cotton in use in India is small, the imports in average years are nominal, and the largest importation on record in a single year is approximately 100,000 bales.

By fumigation with hydrocyanic gas at the port of entry it is possible to ensure that no living weevils are introduced. This method of fumigation has been studied in great detail recently at the Parel Government Laboratory, Bombay (in connection with measures for the destruction of fleas, lice and bugs), and an apparatus is being designed which can be used on a large commercial scale. It is estimated roughly that the cost of fumigation would not exceed 8 annas per bale which is trifling compared to the value of the cotton.

The technical side of the question will be thoroughly discussed at the next meeting of the Central Cotton Committee. At present (with the approval of the President, the Agricultural Adviser to the Government of India) I have to ask for the opinion of your Association as to whether there would be any serious objection to restricting imports of American cotton to a single port, *viz.*, Bombay. I am informed by the Director-General of Commercial Intelligence that in recent years there has only been one importation at ports other than Bombay, *viz.*, 413 tons at Tuticorin in 1921-22. If importation could be restricted to a single port it would greatly simplify the provision of adequate fumigation facilities.

The favour of an early reply is requested.—I have, etc.,

B. C. BURT,
Secretary.

No. 65-19 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *27th January* 1923.

THE SECRETARY,
THE INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter, No. 609-5, dated the 12th January 1923, on the subject of the prevention of the introduction of the American boll weevil into India.

2. My Committee observe from your letter that the question of the measures to be taken in the foregoing connection, with particular reference to the feasibility of providing for the fumigation of all bales of American cotton imported into India, is engaging the attention of the Indian Central Cotton Committee and that in the meantime their opinion as to whether there would be any serious objection to restricting such imports to a single port, *viz.*, Bombay, is requested.

3. In reply I am to say that my Committee are of opinion that imports of American cotton should, in the light of the position disclosed in your letter, only be allowed at ports where adequate facilities for fumigation exist.—I have, etc.,

C. B. SAYER,
Secretary.

APPENDIX G-15.

OPENING OF WADALA STATION FOR THROUGH BOOKING OF GOODS.

No. 5635.

BOMBAY, *21st December* 1922.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are sending you herewith a copy of a letter, which we have written to the Manager, G.I.P. Railway, Harbour Branch. We have not yet been able to ascertain from them why the siding at Wadala ought not to be opened to public traffic. We are sure Messrs. E. D. Sassoon & Co., Ltd., Agents, The Eastern Chemical Co., Ltd., will join us in the application and will independently write to the G.I.P. Railway, This is one of those matters in which the siding will have to be thrown open to the public sooner or later, but we trust that your intervention might secure this benefit to industry at an early date. Please note that the siding is already in use for salt and some other traffic and there is absolutely no reason why it should not be made available to the public on the ordinary terms. We shall, therefore, be obliged if you will place this matter before your Committee and write to the Railway Company in support of our application.

Thanking you in anticipation.—Yours faithfully,

MANU SUBEDAR & CO.

BOMBAY, 11*th December* 1922.

THE MANAGER,
THE G. I. P. RAILWAY,
HARBOUR BRANCH, BOMBAY.

DEAR SIR,

Re. Wadala Siding.

We beg to approach you with a request that the Wadala siding be opened to public traffic, or, in the alternative, special permission should be given to industrial concerns like the Eastern Chemical Co., Ltd., and our Company established on your line. The traffic, which would be booked from Wadala, is expected to be considerable, and, in view of the electrification of the Harbour Branch and the development of the suburban traffic, we trust this would form part of your general policy of encouraging industrial and other concerns to establish along the route of this Railway. In this connection, if you so desire, we shall be glad to wait upon you to discuss this matter further, but we trust you will pass the necessary orders for this after looking into the question.

Thanking you very much in anticipation.—Yours faithfully,

MANU SUBEDAR & CO.

No. 62-26 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 26*th January* 1923.

MESSRS. MANU SUBEDAR & CO.,
BOMBAY.

DEAR SIRS,

I am directed to acknowledge receipt of your letter of the 21st December 1922 on the subject of the desirability of opening Wadala station on the Bombay Port Trust Railway for the through booking of goods, inward and outward, and to forward herewith a copy of the letter which my Committee have addressed the Manager of the Railway in question with a view to the adoption of your suggestion.—Yours faithfully,

C. B. SAYER,
Secretary.

No. 63-26 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 26*th January* 1923.

THE MANAGER,
THE BOMBAY PORT TRUST RAILWAY, BOMBAY.

SIR,

I am directed to address you on the subject of the desirability of opening Wadala station for the through booking of goods, inward and outward.

My Committee understand that the booking of salt and certain other commodities to the station in question is already allowed, but, according to their information, it is not at the present moment open for general traffic. As a consequence, industrial concerns working in the vicinity, are compelled to book quantities less than a wagon load to Dadar or Mahim, as the case may be—in either case a considerable distance away from the works or factories of the consignees—and are put to a great deal of inconvenience and not a little expense thereby, which would otherwise be avoided.

Accordingly, I am to express a hope that you will at an early date take such steps as may be necessary to adopt the above suggestion and my Committee will be grateful if you will kindly advise them, at your convenience, when this has been done.—I have, etc.

C. B. SAYER,
Secretary.

No. R.G.-6.

BOMBAY PORT TRUST RAILWAY,
BOMBAY, 31*st January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Restriction of Traffic to B.P.T. Railway.

Your No. 63-26 *dated* 26,-1-1923.

I beg to state that I should be glad to hear in what direction the industrial concerns are located, as I think there may be a misunderstanding. Our industrial area, called by some people Wadala, is served by sidings from our *Oil Depot station* and the latter is open for general traffic, excluding such commodities as we have special depots near by for: grain and seeds, cotton, manganese, coal, timber, etc. The only industrial concerns at present in this area are the petrol companies and an oil mill. They all have or will have private sidings and their smalls can go and come from the Oil Depot.

Wadala station at present has no facilities for smalls. It is open for general traffic in wagon loads.

If any firm will come and see me about anything they want, I shall be very glad to give them any assistance I can or, on hearing further details from you, I shall be glad to let you know what I can do.—Yours faithfully,

J. R. REYNOLDS,
Manager.

No. 97-26 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 9*th February* 1923.

MESSRS. MANU SUBEDAR & CO.,
BOMBAY.

DEAR SIRS,

In continuation of my letter, No. 62-26 of the 26th January 1923, forwarding a copy of my Committee's letter to the Manager of the Bombay Port Trust Railway urging the provision of certain booking facilities at Wadala station, I am now directed to attach hereto a copy of the reply received by my Committee.

Your attention is particularly invited to the last para thereof.—Yours faithfully,

C. B. SAYER,
Secretary.

APPENDIX G-16.

CHANGING OF THE PRESENT INDIAN FINANCIAL YEAR.

No. 147-F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
DELHI, *the 31st January* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*Question of Changing the Present Financial Year.*

SIR,

With reference to the correspondence ending with your letter No. 814-137, dated the 23rd December 1921, I am directed to forward a copy of a resolution, No. 83-F., dated the 18th January 1923, issued by the Government of India on the above subject.—I have, etc.,

S. V. AIYAR,
Asstt. Secretary to the Government of India.

FINANCE DEPARTMENT.

RESOLUTION.

ACCOUNTS AND FINANCE.
MISCELLANEOUS.

Delhi, the 18th January 1923.

No. 83-F.—The Government of India have had under their consideration the question of changing the date of the commencement of the Indian financial year from the 1st April to the 1st November or 1st January. The matter has been raised on more than one occasion and notably by the Royal Commission on Indian Finance and Currency of 1913, the main object in view in advocating a change being that it would facilitate more accurate budgeting.

2. The opinions of the Provincial Governments and the Chambers of Commerce were invited on the proposal, in a circular letter, which was also published in the Press. The replies show that the Provincial Governments are unanimously of opinion that the disadvantages which would result from the change would outweigh the advantages, while opinion among the commercial bodies is divided. After considering the matter in all its bearings, the Government of India have now decided to drop the proposal for a change.

Ordered that a copy of the Resolution be published in the *Gazette of India.*

C. M. COOK,
Secretary to the Government of India.

APPENDIX G-17.

PURCHASE OF STORES FOR GOVERNMENT DEPARTMENTS.

No. 1414-326.

THE UNITED PROVINCES CHAMBER OF COMMERCE,
CAWNPORE, *25th July* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to forward herewith for the information of your Association a copy of the correspondence that has passed between the United Provinces Chamber of Commerce and the

Government of India, Department of Industries and Labour, on the subject of the purchase of stores for Government Departments.

The Government's replies to the points raised by the Chamber are very evasive and the arguments advanced are unconvincing. As was only to be expected, the Government emphatically deny the truth of the statement that their control over the operations of the London Stores Office in the past has been only theoretical. The Stores Purchase Committee have dealt at length on the utter helplessness of the Government of India in influencing the policy of the India Office in the matter of stores purchase, which has reacted most prejudicially on Indian interests. The facts that have come to light from time to time amply demonstrate this. The matters have not improved very much by the transfer of the control of the London Office to the High Commissioner. The disclosures in the evidence of the late Sir William Meyer before the Railway Committee tell their own tale. On the question of the direct subordination of the London Stores Office to the Central Stores Department in India the Government state that the proposed arrangement is impracticable. The arrangement was strongly recommended by the majority of the Stores Purchase Committee after a full consideration of the pros and cons of the question. The Committee considered it quite practicable to maintain the London Office for the present in a proper state of efficiency but to make it immediately subordinate to the headquarters in India. The chief argument urged by the Government is the difficulty of effective control from such a long distance. But what about the control of the Secretary of State over the Government of India in financial matters and detailed points of general administration ?

As regards the important question of imported stores it may certainly be economical to purchase stores of English manufacture in London rather than in India, but what about the stores that are purchased from other foreign countries through firms in England ? There have been cases where stores of foreign manufacture have been purchased through firms in England, though the foreign manufacturers were directly represented by firms in India, which could supply the stores at the same prices at which these were purchased in London.

The stores rules as recommended for adoption by the Railway Industries Committee are certainly an improvement on those originally drafted by the Government of India but are still far from satisfactory. The most objectionable features of the old rules are still retained. The purchase of stores in this country is hedged in by onerous conditions and the policy of purchasing imported stores, as a rule, through the London Office is maintained.

The matter is one of great importance and your Association must be closely interested in it. I shall be grateful if you kindly let me know what action, if any, your Association propose to take in the matter.—Yours faithfully,

B. N. CHOPRA,
Asstt. Secretary.

CAWNPORE, 22*nd May* 1923.

FROM
THE SECRETARY,
UNITED PROVINCES CHAMBER OF COMMERCE, CAWNPORE.

TO
THE SECRETARY TO GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES, SIMLA.

SIR,

I am directed by the Committee of the Chamber to address you with reference to the recent resolution of the Government of India regarding the organisation and expansion of the Central Stores Department.

It is a matter of satisfaction to my Committee that the Government have decided to proceed with the organisation of the Central Stores Department in order to give a practical shape to their " expressed policy of utilising the resources of the country to the greatest extent possible for the supply of their requirements." The Committee agree with the Government that the expansion of the Department is financially justifiable; they also agree that such expansion should not be postponed till Provincial Governments are prepared collectively to utilise the department for their transactions. In the matter of purchases by Local Governments my Committee would allow the fullest freedom of action. These Governments may utilise the Central Department or may make their purchases through agencies created by themselves. But even if the Provincial Governments procure their supplies mostly through their own agencies my Committee think that the requirements of the Imperial Departments are in themselves large enough to justify the organisation of the Central Stores Department.

The Government of India refer to the doubts expressed in the Press and the Legislatures regarding the Government's willingness to fully utilise the resources of the country. My Committee beg to point out that criticism of the Government policy in this respect has not been confined to the Press and the Legislatures, but has been endorsed in very emphatic terms by the Indian Industrial Commission and the Stores Purchase Committee. The latter have, in no uncertain language, condemned the policy hitherto pursued in the matter of purchase of stores and have held that it has reacted most prejudicially on indigenous industries. But my Committee would not labour this point any further. The Government themselves admit that " to some extent purchases have been made abroad, even in cases where stores of the required quality have been obtainable at reasonable prices in India, and although Indian markets have been utilised to a largely increasing extent for years past it is rightly felt that more extensive purchases could have been made in India than has been the case hitherto." The reason that the Government of India assign for this failure in the past to fully utilise Indian resources is the lack of knowledge on the part of individual Departments and officers of the available sources of supply, and the absence of efficient agencies for the inspection of stores. That may be true to some extent. But it would be interesting to recall what the Stores Purchase Committee had to say in this connection. In para 216 of their report they stated :—

A review of the stores purchase policy of the Government of India from the year 1862 onwards leads to two prominent conclusions :

(*i*) that the Government of India have not been generally successful in the efforts made by them, from time to time, to procure relaxation of the Stores Rules, in respect of the encouragement of local industries and of the local purchase of imported stores ;

(*ii*) that this failure has been contributed to largely by the influence of the Stores Department of, and the Consulting Engineers to, the India Office.

But my Committee do not desire to pursue the point further, and it is not their object here to apportion blame for past failures between the Secretary of State and the Government of India. What the Committee are anxious about is that the state of affairs that has hitherto existed should exist no longer; that the avowed policy of the Government of India should be translated into action; and that the causes that have hitherto operated prejudicially to Indian interests should be removed forthwith. The Committee submit that the mere organisation of the Central Department as outlined in the resolution under reference would not suffice. They are strongly of opinion that until the principles laid down by the majority of the Stores Purchase Committee are accepted by the Government and their most important recommendations bearing on matters of policy are given effect to, the Central Department will signally fail to achieve the desired results. The provisional views of the Government of India on these recommendations of the Stores Committee, as expressed in the Department of Industries' circular letter No. S-183, dated 29th March 1921, caused the keenest disappointment in business circles. It was a matter of extreme surprise that on almost all points of vital importance the Government agreed, not with the majority report, but with the minority memorandum signed by two members. The surprise was all the greater considering that one of these two gentlemen was the Director-General of Stores, India Office, and the

other an officer of the Indian Munition Board, both members of the very Department which formed the subject of the enquiry. From the resolution under reference it does not appear whether the Government of India still adhere to the views they expressed in 1921. The differences between the majority and minority views are of far-reaching importance. For instance, while the majority would have the headquarters of the Stores Purchase Department in India and would make the London Stores Office subordinate to it, the minority would keep the latter in its full pristine glory, independent of the Stores Department in India and working under the directions of the High Commissioner. It is pointed out that as the High Commissioner is directly responsible to the Government of India the latter's control over his doings will always be there. My Committee submit that this responsibility, has been purely theoretical and the Government of India's control has existed only on paper. The powerful influences that were always at work when the purchases were made through the India Office have also proved too strong for the High Commissioner. The facts that have from time to time come to light fully demonstrate this. My Committee attach very great importance to this question of control of the activities of the London Office. In their resolution the Government of India remark, " It is to be hoped that when the Stores Department is further developed and the manufacturing industries of India become more fully developed, it will be possible to transfer considerable portion of the central purchase work to India, thereby reducing the London Stores Department." But it is evident that until the Stores Department in India expands, an organisation of the kind maintained under the High Commissioner in London must of necessity exist. My Committee do recognise the necessity of maintaining the London Stores Office in a proper state of efficiency for the present, but they do not see why the recommendation of the majority of the Stores Committee, that the London Office should be made directly responsible and subordinate to the Central Office in India, cannot be immediately given effect to. The High Commissioner can retain his jurisdiction in matters affecting discipline of the staff and the employees and in questions involving English Law and Practice.

With regard to the question of imported stores the majority recommended that these should be purchased, as far as possible, in India ; the minority would have it laid down that these shall, as a rule, be purchased through London only. And this reactionary proposal of the minority commanded the support of the Government of India in 1921. My Committee would be glad to know that the Government have now changed their views. The arguments that have been advanced in favour of this view are most difficult to understand. We are told that the purchase of such articles in India would discourage their manufacture in this country. How indigenous manufactures would be encouraged and fostered by making the purchases through London is beyond comprehension. My Committee are emphatically of opinion that the majority recommendation should be accepted.

Another point on which my Committee want to lay special emphasis is the early revision of the Stores Rules. They do not want to dwell on the heart-burnings that these rules have caused in the past. The Couchman Committee have dealt with the matter at full length. The revised rules which the Government of India proposed in 1921 are drawn up in conformity with the policy outlined in the circular above referred to, and my Committee have no hesitation in declaring them as most unsuitable. Though in the preamble it is stated that the policy of the Government is to make its purchases of stores for the public services in such a way as to encourage the industries of the country, the tendency of the rules seems to be to ensure the purchase of the bulk of the stores through the London Stores Department. The only redeeming feature of these draft rules is the freedom proposed to be allowed to Local Governments for their purchases, though even there a condition is laid down that all purchases from outside India shall be made only through the London Department. My Committee are not aware as to what became of the Committee of the Legislature which was appointed to consider these rules. Are they still deliberating, or has the Government received their report ? If the Government are really in earnest about the encouragement of Indian enterprise they should adopt the policy advocated by the majority of the Stores Committee, and the rules should be framed consistently with that policy. The onerous conditions imposed on purchases of stores in India should be removed and in all cases tenders should in the first instance be invited in this country whether or not the required articles are manufactured here.

In conclusion, I have only to reiterate that unless the Government of India accept the majority recommendations on the important questions of policy above referred to, the proposed organisation and expansion of the Central Department would entirely fail to achieve the object in view. If the Government adhere to the views contained in their circular of 1921, the impoverished Indian Exchequer may as well be spared the additional burden involved in the expansion of the Department.

On details of the organisation scheme as outlined in the resolution, my Committee would reserve their opinion until full particulars are available.—I have, etc.,

B. N. CHOPRA,
for *Secretary*

No. S.-183.

GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR,
SIMLA, *the 10th July* 1923.

FROM
THE HON'BLE MR. A. H. LEY, C.I.E., I.C.S.,
SECRETARY TO THE GOVERNMENT OF INDIA.

To
THE SECRETARY,
UNITED PROVINCES CHAMBER OF COMMERCE, CAWNPORE.

Subject :—*Purchase of Stores for Government Departments.*

SIR,

I am directed to refer to your letter No. 1213-235, dated the 22nd May 1923, in which after expressing the satisfaction of your Committee that the Government of India have decided to proceed with the organization of the Central Stores Department, you communicate the desire of your Committee that the avowed policy of the Government of India fully to utilise the resources of the country in the purchse of their stores requirements should be translated into action. Your Committee, however, anticipate that the Government of India will fail to achieve their purpose unless they accept and give effect to the recommendations contained in the majority report of the Stores Purchase Committee. In this connection you refer specifically to the following subjects with regard to which your Committee find themselves in disagreement with the provisional views of the Government of India as embodied in their letter No. S.-183, dated 29th March 1921 :—

(*a*) The relation of the London Stores Department to the Indian Stores Department, and
(*b*) The policy to be observed with regard to the purchase of imported stores.

You also impress upon Government the necessity for the early revision of the Stores Rules.

2. With regard to the relation of the London Stores Department to the Indian Stores Department, your Committee recognize that the London Stores Department is subordinate to, and under the control of, the High Commissioner for India who in turn is directly subordinate to the Government of India, but urge that " the powerful influences that were always at work when the purchases were made through the India Office have also proved too strong for the High Commissioner," and, consequently, the Government of India's control over the purchasing power of the London Stores Department is only nominal. Although your Committee recognize the necessity of maintaining the London Stores Department, they do not see why it should not immediately be made directly responsible and subordinate to the Indian Stores Department. I am to say at once that the Government of India cannot accept the proposition put forward by your Committee that the subordination of the London Stores Department to the High Commissioner operates so as to reduce their own control of the

activities of that Department to a cipher. In actual fact the policy of the London Stores Department is directly controlled by the Government of India, and in proof of this statement it is only necessary to refer your Committee to the letter No. S-360, dated the 22nd December 1921, from the Government of India to the High Commissioner on the subject of the purchase of stores for India through the High Commissioner (a copy of this letter was incorporated in the report of the debates of the Legislative Assembly of the 18th March 1922).

3. The direct subordination of the London Stores Department to the Indian Stores Department may possibly be a practicable arrangement later on but there are many difficulties in the way of introducing it at the present juncture. In the first place, it would be necessary to arrange that all demands for stores for the use of the Central Government and the minor Local Governments which cannot consistently with the policy of the Government of India be met in this country should be placed on the London Stores Department by the Indian Stores Department. This would entail a substantial increase of the staff of the Indian Stores Department, a measure which the existing financial situation precludes. In the next place, owing to their respective geographical positions it would be a matter of great difficulty for the Head of the Indian Stores Department to exercise that effective degree of supervision and control over the operations of the London Stores Department as at present organized which would be essential. In any case, the exercise of such control would often be productive of considerable delay in the supply of stores, with concomitant inconvenience and dislocation of public business, and, conceivably also, loss of public money. The Indian Stores Department has, as your Committee is aware, been in existence for 18 months only, and until it has acquired further experience of the very technical work of purchasing and inspecting stores and the financial situation admits of its further development, the Government of India consider that it is advisable to retain the existing arrangement under which the London Stores Department functions independently of the Stores Department in India in respect of the purchase of stores in the United Kingdom. That Department has, it must be remembered, been in existence for some sixty years. Its organisation is complete, it has behind it a wealth of purchasing experience and is advised by experts with a recognised standing in their profession. In this connection, I am to refer to the suggestion in the last paragraph but two of your letter tothe effect that tenders of the requirements for the Central Government should be invited in India whether or not the articles in demand are manufactured in this country. An arrangement of this nature, the Government of India recognize, possesses many advantages, but, for the reasons already indicated, it cannot, in their opinion, be advisably brought into effect at the present time. They will, however, bear the suggestion in mind, and will reconsider it when conditions are more favourable to its adoption.

4. I am next to refer to your Committee's remarks on the policy of the Government of India with regard to the purchase of imported stores. I am to explain in the first instance that the Stores Rules do not preclude the purchase of imported stores in India; on the contrary, they expressly permit the purchase of this class of stores provided that certain conditions are fulfilled. A serious obstacle in the way of the purchase of manufactured stores which are imported into the country is the difficulty on the part of Government in satisfying itself that the stores answer in all respects to the specifications which have been laid down and are suitable for the purposes for which they are required. The Government of India readily admit that the products of certain well-known manufacturers may be depended upon to fulfil the recognized trade specifications, but on the other hand, it would be most unwise on the part of Government, and indeed in some cases fraught with danger, to purchase numerous classes of stores without subjecting them to proper inspection at the time of manufacture; and this in the very nature of the case is impossible with regard to imported stores. Apart, however, from this aspect of the matter, it will surely be unbusiness like on the part of the State to resort to importers in India for its supplies unless it is assured that it is as economical a proceeding as direct importation from abroad. The Government of India have from time to time liberalized the rules in regard to the purchase of imported stores in India and they are proposing to proceed still further in this direction, but they consider that it would be most inadvisable to permit complete freedom of action in this respect until there are clearer indications than exist at present that the local markets are as cheap and as efficient a source of supply as the markets abroad.

5. As regards the early revision of the Stores Rules, on the importance of which your Committee have laid stress, I am firstly to point out that the Committee of the Legislature which was appointed to consider these rules has presented its report. The report was published on the 3rd April last, copies being supplied to Local Governments for distribution to newspapers and institutions concerned. A copy of the report is appended to this letter. The Railway Industries Committee, as you are aware, considered the framing of the Stores Rules and submitted to Government a draft of them prepared in accordance with their recommendations. This draft set of rules has been considered by the Government of India, whose final proposals on the subject are now about to be submitted to the Secretary of State for his sanction.

6. In conclusion, I am to remind your Committee, that although the Indian Stores Department is still only partially organized, the results which it has achieved themselves constitute an effective reply to the criticisms contained in your letter under reply. The nucleus of the Department, as stated above, was constituted only some 18 months ago; it immediately undertook the purchase of textiles for the Army and certain other Departments of Government, and during the year 1922-23 made extensive purchases of such goods amounting in value to about 169 lakhs of rupees. In the course of these operations it succeeded in adverting to India much business of a class which formerly had gone abroad and also effected substantial economies in the public expenditure on textile goods. And, although a start has only very recently been made with the organization of the branch of the Department which will deal with the purchase and inspection of engineering stores, this branch has already undertaken the local purchase of such stores to the value of several lakhs of rupees. A little time must inevitably elapse before the Indian Stores Department can complete its arrangements for intelligence, purchase and inspection, but the Government of India have no doubt whatever that when the organization is complete they will be able to give practical effect to their avowed policy of diverting to Indian manufacturers an ever increasing proportion of their requirements of stores of all classes.—I have, etc.,

A. H. LEY,

Secretary to the Government of India.

No. 1118-101 of 1923.

THE MILLOWNERS' ASSOCIATION.
BOMBAY, *22nd August* 1923.

THE SECRETARY,
THE UNITED PROVINCES CHAMBER OF COMMERCE, CAWNPORE.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, No. 1414-326, dated the 25th July 1923, together with its enclosures, upon the subject of the relation of the London Stores Department to the Indian Stores Department.

2. My Committee have given the matter the very fullest consideration and I am to say that they are satisfied that it is the intention of the Government of India to develop the Indian Stores Department as rapidly as the technical experience gained warrants.

3. This forward policy was demonstrated during the last session of the Legislative Assembly, when an extra grant for the extension of the Indian Stores Department was voted.

4. Under the circumstances my Committee do not think it advisable to take any special action at present; the development of the Indian Stores Department during the next few years will, however, be kept under observation.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-18.

TEXTILE TECHNICAL SCHOOLS FOR MILLHANDS.

THE SOCIAL SERVICE LEAGUE,
BOMBAY, 19*th June* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

The Bombay Working Men's Institute which has, through the kind help of several millowners, factory-owners and other philanthropists, been founded by the Social Service League, Bombay, has an education scheme, and a special building for that purpose is nearing completion. It is proposed to start classes for the elementary technical education of textile workers. Some experts have been consulted and a draft scheme of technical education has been prepared, a copy of which is being enclosed herewith.

A committee of experts is appointed for the guidance and supervision of the technical school.

During the construction of the school building it was found necessary to add one more floor, of which the estimated cost is Rs. 10,000, which is in excess of the amount earmarked for the purpose. Also, in addition to this, a shed will have to be erected near the school building for locating the necessary machinery which will have to be set up for practical training of students in spinning and weaving. The estimated cost of building this shed is Rs. 10,000.

I have, therefore, to request your Association to help the League to carry out the said scheme by affording the necessary financial help to meet the above-mentioned requirements.

May I also request your Association to endow the Institute with some scholarships, each of at least Rs. 15 (fifteen) per month, for encouraging and enabling the students to take advantage of the technical school? As we want students from the working classes they will not be able to take advantage of the school without scholarships.

The members of the Association can also spare some machinery for the use of the school and the League will be very thankful to receive the same from them. The list of appliances and machinery is attached hereto.

As our proposed school aims at increasing the efficiency of workmen, I trust your Association will extend their active support to this scheme and that you will kindly circularise this letter among the members of the Association with the necessary recommendation.—
Yours faithfully,

N. M. JOSHI,
General Secretary.

Immediate Requirements in Machinery and Appliances for Equipment of the Spinning and Weaving Departments for Imparting Practical Instruction.

One Warp reel.
„ „ block.
„ Testing machine for strength and elasticity.
„ Balance with weights.
„ Yarn balance to determine counts of yarn.
„ Hopper feeder and opener.
„ Scutcher.
„ R. C. carding engine.

One R. F. Carding engine.
„ Drawing frame.
„ Fly.
„ Ring.
„ Mule.
„ Winding.
„ Pirn winding.
„ Warping.
„ Plain loom with different tappet arrangement.
„ Dobby drop loom box.
Two sets of spanners.
One Hammer, grip, files, chisels.
„ Vice, etc.

V. J. TECHNICAL INSTITUTE,
BYCULLA, 30*th January* 1923.

THE SECRETARY,
SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

With reference to your personal interview in connection with the idea of imparting instruction in textile branch of technology to mill-operators, I have the honour to submit the following ideas regarding the course.

I must bring to your notice that the mill industry is divided into various branches, commencing from the raw cotton to the cloth. Apart from bleaching and dyeing, this industry can be mainly grouped in spinning and weaving.

To get a fair knowledge of either course requires a training both theoretical and practical for not less than three years.

Students for these lines must have completed at least their four vernacular standards, thereby enabling them to follow the instructions imparted through the medium of the vernacular.

Before giving you a definite idea of the courses it must be made clear that there will be great difficulty in imparting instruction, both practical and theoretical, to those half-timers or operators as these men are employed in various departments of spinning and weaving. For instance, in the spinning department there are several sections where these men are employed and their work differs from one another, such as blow-room, carding, framing, ring, mule, doubling. Similarly, in the weaving mill there are also various departments and their work also differs from one another.

To impart instruction simultaneously to the various operators would result in great worry and much trouble. Therefore, in my opinion, it would be much better that the courses should be divided into two sections, spinning and weaving. Those operators working in the spinning department should be taught from the very commencement, *i.e.*, from raw cotton to the completion of the yarn, and those for the weaving from winding to the finished cloth.

SPINNING COURSE.

1*st Year.*—In their first year instruction should be given in mixing different cottons, blow-room machines (such as various types of openers, scutchers, etc.,), machinery calculations, and general management of the departments.

Practical work should be exacted from the students in dismantling various parts and setting them accurately.

2nd Year.—In their second year instruction should be given in carding engines, drawing and framing, calculations referring to these machines and general management.

Practical and demonstration work should be of the same nature as in the first year, but different machines.

3rd Year.—In their third year instruction should be given in ring, mule, doubling, reeling and bundling, calculations pertaining to these machines, warping, etc.

Practical work same as the first two years, but with machines of the third year.

Weaving Course.

1st Year.—In their first year the students should be instructed in the preparatory machines, *viz.*, winding, warping, sizing and drawing-in, speed calculations thereon, warping, mixing of pure, medium and heavy sizing, warping set calculations.

The practical work should be in dismantling parts of these machines and setting them.

2nd Year.—In their second year they should be instructed in plain, hand and power looms; all the primary and secondary motions, different tappets for different weaves, designing plain weave, ornamenting plain cloths, drills, twills and sateens; loom calculations.

The practical work should be in setting and dismantling the different parts and gaiting the loom particularly.

3rd Year.—In their third year instruction should be imparted in dobbies and multiple box looms, calculations of cloths, pick, reed, etc., and costing. In designing honeycomb weaves, extra warp and weft pique, and Bedford cloths, ripped cloth, double cloths and checks.

The practical work will be similar as the first two years, but dealing more in multiple boxes and dobbies.

The other way of imparting theoretical and practical instruction to the operators in the spinning or weaving department, would be to have old machines presented by the mill owners for demonstration purposes and lectures given to operators who are working in these machines, as frames, cards, ring, looms, warping, sizing, just to qualify themselves as efficient workers.

To impart instruction and work practically, spinning and weaving departments should be equipped with the following machinery and appliances:—

One Warp reel.
,, ,, block.
,, Testing machine for strength and elasticity.
,, Balance with weights.
,, Yarn balance to determine counts of yarn.
,, Hopper feeder and opener.
,, Scutcher.
,, R. C. carding engine.
,, R. F. ,,
,, Drawing frame.
,, Fly.
,, Ring.
,, Mule.
,, Winding.
,, Pirn winding.
,, Warping.

One Plain loom with different tappet arrangement.
,, Dobby drop loom box.
Two sets of spanners.
One Hammer, grip, files, chisels.
,, Vice, etc.

Finally, I have to recommend that students for any of the full courses should be taught machine drawing principles.

For weaving, second and third year students, free hand drawing should be taught as an additional subject.

In conclusion, I hope that the above courses suggested will be approved by you and steps to impart instruction to operators in mills will be taken at an early date.

Wishing every success in your undertaking.—I have, etc.,

V. A. FERNANDEZ,
Head of the Textile Department,
V. J. Technical Institute.

VICTORIA JUBILEE TECHNICAL INSTITUTE,
BYCULLA, 19*th March* 1923.

THE SECRETARY,

THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

With reference to your letter addressed to Mr. Chitre and sent to us for preparing scheme for the staff, the number of students to be admitted and the cost, we beg to say that the probable monthly expenses to be incurred for the Institute will be as follows :—

	Salary, Rupees.
One Superintendent	150 to 200
,, Spinning teacher	100 to 150
,, Weaving teacher	100 to 150
,, Spinning jobber	50 to 75
,, Weaving jobber	50 to 75
,, Workman in blow-room	25 to 30
,, ,, in card and draw frames	25 to 30
,, ,, in frames (fly)	25 to 30
,, ,, in ring frame	25 to 30
,, ,, in mule	50 to 60
Four looms to one workman	25 to 30
One drum winding workman	25 to 30
,, pirn winding workman	25 to 30
,, workman on washing	25 to 30
Sizing, two men	30 to 40
Total .. Rs.	730 to 990

Stores :—	Rs.
Cotton (three bales per year)	800
Belting and stores	300
Oil and power charges	1,500
Yarn beams and yarn	500
Total .. Rs.	3,100

As regards the number of students to be admitted in the institution it cannot be determined unless the accommodation of the machines to be put in is definitely known. However, a beginning should be made by admitting 10 to 15 students in either department, spinning and weaving.

As far as we understand you expressed your desire to see some of the Bombay millowners, requesting them to present some old machinery for the proposed institution. But in this connection we have to add that the presented machines may differ in size and the location of them will be impossible within the limited area of the building.

We would suggest you to consult either Messrs. Platt Brothers or other machine makers who would supply the machines of exact sizes to suit the accommodation of the Institute.—Yours faithfully,

V. A. FERNANDEZ,
Head of the Textile Dept.,
V. J. Technical Institute.

No. 737-91 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th July* 1923.

THE SECRETARY,
THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the 19th June 1923, on the subject of the proposed elementary technical education of textile workers.

My Committee are quite in sympathy with the proposal to advance the technical knowledge of the workers, but would like further particulars of the scheme suggested by the Social Service League before committing themselves to support it by the grant of scholarships, etc.

In the first place, they would like to be informed as to the prospects of permanency of the educational scheme you propose to inaugurate ; secondly, the number of students who are likely to take advantage of the courses ; thirdly, the composition of the committee or committees controlling the funds and courses of instruction ; fourthly, whether the scheme is likely to be self-supporting ; and, fifthly, any other details of the scheme which you consider it advisable to furnish.

With reference to the equipment of the school with the necessary machinery it is suggested that individual millowners be approached rather than the Association as a body.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

THE SOCIAL SERVICE LEAGUE,
BOMBAY, *August* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have to acknowledge the receipt of your letter, No. 737-91 of 1923, dated Bombay the 10th July 1923.

I am glad to learn that the Committee of your Association are in sympathy with the cause of the technical education of the textile workers in Bombay.

As regards the permanency of the scheme which we have undertaken, I can only say that we have at present a building required for the school. I admit we have no endowment fund. But I feel that the scheme is sound in principle and will be conducted on right lines. There should be no difficulty in securing financial support for it, especially as your Committee are in sympathy with it. Moreover, as the League is not at present demanding a large sum, want of an endowment fund need not deter your Association from giving us help in the form of scholarships which will be stopped automatically if the scheme does not work.

As regards the number of students to take advantage of the scheme, I think it should not be difficult to secure at least 50 students. But much will depend upon the number of scholarships that we can secure. As we are anxious to admit students belonging only to the working classes, we are afraid very few students who do not get scholarships will join the school in the beginning.

With regard to your reference to the control of the funds and the management of the school, I may say that the Managing Committee of the Social Service League will be the ultimate authority. I am sending you herewith the names of the members of the present Managing Committee and the office-bearers. A sub-committee is at present appointed to put the scheme in a working order. The Committee consists of the following :—

1. Mr. J. B. Green, Manager, Currimbhoy Mills.
2. Mr. R. M. Baliwalla, B.A., Weaving Master, Tata Mills.
3. Mr. V. A. Fernandez, Head of the Textile Dept., V. J. Technical Institute.
4. Mr. Bhimrao Kulkarni, Weaving Master, Bradbury Mills.
5. Mr. F. J. Jinwalla, B.A., LL.B., Solicitor.
6. Mr. K. J. Dubash, B.A., LL.B., Solicitor, Secretary, S. S. League.
7. Mr. N. M. Joshi, B.A., M.L.A.
8. Mr. P. Hunt, of the E. D. Sassoon Mills.
9. Mr. V. R. Manohar, Spinning Master, Khatau Makanji Mills.
10. Mr. P. G. Naik.
11. Mr. G. N. Sahasrabudhe, B.A.

When the school begins to work, a more representative committee will be appointed on which the contributors to the school will be adequately represented. The property of the League is invested in a Board of Trustees consisting of the following :—

1. Dr. Sir N. G. Chandavarkar, Kt., LL.B. (deceased, new trustee to be appointed).
2. Sir Jamshedji Jeejibhoy, Bart.
3. Mr. K. J. Dubash, B.A., LL.B. Solicitor.
4. The Hon'ble Sir Lalubhai Samaldas, C.I.E.
5. Mr. N. M. Joshi, B.A., M.L.A.

I do not think that an educational scheme of this kind will ever be self-supporting in the sense that it will be maintained out of the fees of its students. Nor have I heard of any school of this type thus maintained.

Lastly, I have to bring to your notice that such a scheme is bound to be at present experimental. But, in the interest of the working classes of the city, the League is prepared to make the experiment. And I hope your Association will not hesitate to help it on account of its being experimental.—Yours faithfully,

N. M. JOSHI,
General Secretary.

THE SOCIAL SERVICE LEAGUE, BOMBAY.

President :

The Hon'ble Dr. Sir N. G. Chandavarkar, Kt., LL.D. (deceased).
(*New President to be elected shortly at the next General Meeting.*)

Vice-Presidents :

The Hon'ble Mr. Lalubhai Samaldas, C.I.E.
Dr. Sir Stanley Reed, Kt., LL.D.
Sir Jamshedji Jeejibhoy, Bart.
Sir Fazulbhoy Currimbhoy, Kt., C.B.E.

General Secretary :

Mr. N. M. Joshi, B.A., M.L.A., J.P.

Secretaries :

Mr. K. J. Dubash, B.A., LL.B., Solicitor.
,, Husseinbhoy A. Lalji.
,, Morarji Mulraj Khatau.
Mr. V. L. Mehta, B.A.
,, T. A. Kulkarni, B.A.

Treasurers :

Mr. G. K. Parulkar.
Mr. G. G. Gokhale.

Auditors :

Messrs. Rustomji Modi and Damania, Associated Accountants (London).

Members :

Mr. Fatteechand Baijenath Ruia, Mr. K. M. Javeri, M.A., LL.B.; Rev. R. M. Gray, M.A.; Mr. B. N. Motivala, B.A., LL.B.; Mr. Abdul Kadar Khatkahate, B.A., LL.B., J.P.; Mr. L. B. Nayak, B.A.; Dr. B. V. Rayakar, F.S.Sc. (Lond.), F.N.B.A. (Eng.), L.M. and S. (Cal.); Mr. Kanji Dwarkadas, M.A., M.L.C.; Mr. S. A. Brelvi, M.A., LL.B.; Mr. Ahmed H. S. Khatri, Mr. G. G. Nadkarni, B.A., LL.B., Advocate; Rao Bahadur A. K. Pai, B.A.; Mr. G. V. Gadgil, B.A.; Mr. S. S. Mehta, Mr. N. R. Wadia, Mr. M. M. Bhat, Mr. G. N. Sahasrabuddhe, B.A.; Mr. D. S. Savardekar, Mr. P. G. Naik.

No. 1129-91 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd August* 1923.

THE SECRETARY,
THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter, dated the— August 1923, giving further particulars of the proposed technical courses for factory workers to be organised by the Social Service League.

2. My Committee have given the most careful consideration to the proposals outlined in your letter and desire me to say that they are entirely in sympathy with the objects your League has in view. The spread of even the most elementary technical education amongst the mill operatives would, it is thought, not only be a direct benefit to the workers themselves but would probably lead to an improvement in the quality and efficiency of their work.

3. In fact a very similar course was recommended by a Sub-Committee of my Association which recently met a Sub-Committee of the Victoria Jubilee Technical Institute in connection with the revision of the textile courses of the Institute.

4. My Committee, however, regret that the finances of the Association at the prescnt juncture preclude the possibility of making any grants in the way of scholarships, whilst a substantial donation towards the building or any other fund is out of the question. Although unable to offer any material help for the present, my Committee will not fail to watch the progress of the scheme your League intends to introduce and will be glad to reconsideration your claims as soon as a suitable opportunity offers.

5. Finally, it is suggested that individual members of the Millowners' Association, if approached, might be inclined to help, and more especially if they are assured that your scheme has the support of the Victoria Jubilee Technical Institute and will be carried on partly under their guidance.—Yours faithfully,

T. MALONEY
Asstt. Secretary.

APPENDIX G-19.

STENCILLING OF WEIGHTS ON PIECE-GOODS AND YARN DESPATCHED BY RAIL.

T. 15-60.

GREAT INDIAN PENINSULA RAILWAY COMPANY,
DIVL. TRAFFIC MANAGER'S OFFICE,
BOMBAY (Wadi Bunder), 22*nd October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re: *Stencilling of Weight on Bales of Piece-goods.*

I beg to draw your attention to my letter of the 11th instant requesting you to kindly move the Agents of the several mills in Bombay to assist us by stencilling the gross weight of each bale sent out for despatch from Wadi Bunder, in a conspicuous manner. I have so far received replies indicating their willingness to comply with my request from :—

(*a*) Messrs. Allen Brothers,
(*b*) Sir Shapurji Broacha Mills,
(*c*) Planet Mills,
(*d*) Khatau Makanji Mills,

and the mill authorities of these concerns are now stencilling the weight of each bale in a conspicuous manner on the bale.

I shall be extremely thankful if you will move the various other mills to come into line and greatly oblige.—Yours faithfully,

J. D. FLYNN,
Divl. Traffic Manager.

No. 1393-124 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *24th October* 1923.

THE DIVISIONAL TRAFFIC MANAGER,
G. I. P. RAILWAY,
WADI BUNDER, BOMBAY.

SIR,

With reference to your T. 15-60 of the 22nd instant, I should be glad if you could send me a copy of your letter of the 11th October 1923, since the letter in question does not appear to have been received at this office.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. T. 15-60.

GREAT INDIAN PENINSULA RAILWAY,
BOMBAY (Wadi Bunder), *30th October* 1923.

THE ASSTT. SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re : *Stencilling of Weight on Bales of Piece-goods.*

I enclose herewith a copy of my letter No. T. 15-60 of 11th October 1923 as desired. —Yours truly.

LEE,
for *Divl. Traffic Manager.*

No. T. 15-60.

GREAT INDIAN PENINSULA RAILWAY COMPANY.
DIVL. TRAFFIC MANAGER'S OFFICE,
WADI BUNDER, BOMBAY, *11th October* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Re.—*Stencilling of Weight on Bales of Piece-goods.*

In case you have not received my letter No. T. 15-60 of 24th September 1923 I beg to enclose herewith a copy.

In sending the original letter to you, I also addressed a copy of the same to the Managers of the various mills in Bombay. The only firm from which I have had a reply so far is Messrs. Allen Brothers, who agreed to fall in with my proposal. The weight on each bale forwarded from their mills is now being duly stencilled on the bales.

I shall be extremely obliged, in the interests of the trade, and of this Company, if you will kindly take steps, as a very urgent matter, to arrange with all mills to be good enough to stencil in a conspicuous manner the weight in lbs. of each bale sent out for despatch from Wadi Bunder. Thanking you.—Yours truly,

J. D. FLYNN,
Divl. Traffic Manager.

No. 1548-124 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th November* 1923.

THE DIVISIONAL TRAFFIC MANAGER,
G. I. P. RAILWAY,
WADI BUNDER, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your T. 15-60, dated 22nd October 1923, and in reply to inform you that the contents of your letter have been communicated to all members of the Association. Members have been recommended to adopt the procedure outlined by you and to inform you accordingly.—Yours faithfully,

T. MALONEY,
Asstt. Secretary.

No. 1538-124 of 1923.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *20th November* 1923.

To

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION IN BOMBAY CITY AND ISLAND

GENTLEMEN,

I am directed to inform you that the Divisional Traffic Manager of the G. I. P. Railway in a recent letter requested the Association to move its members to agree to stencil the weight on all bales of piece-goods and yarn despatched from Wadi Bunder Station.

The Committee of the Association see no great objection to mills agreeing to the request of the Divisional Traffic Manager and recommend members to inform the Divisional Traffic Manager, if they are agreeable to adopt the procedure outlined in his letter T 15-6, dated 24th September 1923, which was addressed to all mills.—I am, etc.,

T. MALONEY,
Asstt. Secretary.

APPENDIX G-20

STATE OF EMPLOYMENT IN MILL INDUSTRY.

LABOUR OFFICE,
BOMBAY, *3rd February* 1923.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

Subject :—*State of Employment.*

DEAR SIR,

In connexion with employment in the cotton mill industry, paragraphs on which appear monthly in the *Labour Gazette*, it is necessary to have a number of returns from several groups of mills or individual mills in Bombay. The form in which this information is collected is forwarded for the approval of the Chairman and Committee of your Association. In forwarding it, I am to acknowledge the assistance received from the Chairman and some members of the Committee who have been informally consulted.

2. The Labour Office would be glad to know whether, in the opinion of your Association information should be collected from all mills or only from a few representative mills. In regard to substitutes the question has arisen as to whether these should be included in the return. In this connexion I forward an extract from a letter received from a millowner in Sholapur.—I am, etc.,

G. FINDLAY SHIRRAS,
Director.

FORM FOR THE COTTON INDUSTRY

Information for use in the Labour Office, Secretariat, Bombay.

NOTE :— (1) The information given in this form will be regarded strictly as confidential. *Returns of individual industries or establishments will not be published.* The object of this statement, which is forwarded to selected employers only, is to obtain information for the article on employment in the " Month in Brief " in the *Labour Gazette.*

(2) The form should be returned to the Labour Office on or about the 14th of each month.

The state of employment in the ..... Mill / Mills. in the month of ..... 192 .

QUESTION.	ANSWER.
I. *Supply of Labour.* Please state (yes or no) whether the supply of labour was equal to the demand during the month.	
II. *Absenteeism.* (1) If absenteeism during the month has increased or decreased please give the probable cause for the increase or decrease.	
(2) Please give *on the reverse of this form :—* (*a*) Actual daily number of hands on the establishment. (*b*) Actual daily number of absentees.	
III. *General Remarks on Labour.* Please give any other information which you think may be of interest.	

NOTE :—It should be noted that absenteeism often varies in different departments, *e.g.*, reeling as against weaving. In such cases kindly state under III the highest and lowest limits of absenteeism by the following departments—

1. Weaving Department.
2. Spinning Department.
3. Reeling Department.
4. Winding Department

Signature of person who completed the return.

Signature of Manager, Superintendent.

Extract from a letter from a Millowner in Sholapur.

" One point about which I would like to be quite clear concerns substitutes, how are they to be shown.

To ignore them altogether would give an incorrect impression of your figures. I would suggest, therefore, that they are either shown separately, or that their number is subtracted from the absentee number.

Personally, I think it would be better to show substitutes separately as when labour is sufficient, you would be able to gather from a comparison of your monthly records the degree of sufficiency, *e.g.*, when supply more than meets demand, substitutes are few and far between and *vice versa*.

In our mills I note about 40 to 50 per cent. of the total substitutes employed are weavers, and the number of substitutes weavers employed are often in excess of the number absent, this is accounted for by the fact, that a permanent weaver invariably works two looms, whereas a substitute is often only given one loom.

However, you may not wish to go into such details about these figures, in which case if you approve of the other idea, of deduction from the absentee number, please let me know."

No. 112-30 of 1923.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, 19*th February* 1923.

THE DIRECTOR,

LABOUR OFFICE, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter, undated, on the subject of the state of employment and the accompanying specimen forms which you submitted for my Committee's approval.

2. In reply I am to state that the form you submitted has been considered and approved of by my Committee who instruct me to point out that to ensure the accuracy of the statistics in regard to the state of employment it will be necessary to obtain returns from as many mills as possible and not merely from one mill from each or certain groups of mills, since the state of employment at the different mills within a group of mills often varies very considerably. In fact, the variation in this connection between different mills within one group is often as great or greater than the variation between different groups of mills.

3. My Committee have also carefully considered your query as to whether substitutes should be included in the return and I am to state that it is their opinion that they should be included.—Yours faithfully,

R. AINSCOUGH,

Asstt. Secretary.

APPENDIX H-1.

WAGE CENSUS 1921.

TABLE I.

BOMBAY CITY AND ISLAND.

Daily Earnings in May 1921—Classified by Occupations.

MEN.

Occupations.		Number.	Average earnings per day.	Lower Quartile*.	Median*.	Upper Quartile*.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MILL OPERATIVES.						
Mixing and Waste Room.						
Mukadams (Foremen of labourers)	Time	98	1 10 5	1 7 0	1 10 0	1 13 2
Machine Tenters	Time	95	1 2 9	1 0 0	1 0 0	1 7 0
Nawghanies (Trained lifters)	Time	764	1 2 2	1 1 0	1 2 0	1 4 0
Blowing Room.						
Head Jobbers	Time	73	3 6 8	2 7 0	3 2 0	4 1 6
	Piece	10	3 9 9	....	....	....
Assistant Jobbers	Time	70	1 15 4	1 10 0	1 14 6	2 3 8
	Piece	10	2 3 5	....	....	....
Machine attendants	Time	2,276	0 14 9	0 14 0	0 14 9	1 0 0
Machine Fitters or Repairers	Time	47	2 10 8	1 5 0	2 15 0	3 10 0
Oilers	Time	77	1 2 1	0 15 0	1 1 9	1 4 0
	Piece	2	1 8 2	....	....	....
Mochies (Belt stitchers and repairers)	Time	19	1 1 9	1 0 8	1 1 8	1 3 0
Coolies	Time	217	0 14 9	0 12 9	0 14 6	1 0 11
Carding Room.						
Assistant Card Master	Time	29	6 3 3	4 5 4	5 12 0	7 6 5
Head Jobbers	Time	67	4 8 10	3 9 0	4 8 0	5 6 6
	Piece	17	4 12 2	3 14 8	4 6 0	5 7 6
Assistant Jobbers	Time	172	2 2 7	1 13 9	2 3 0	2 8 0
	Piece	33	2 9 4	2 0 0	2 7 6	2 11 10
Flat Clothers	Time	22	1 6 4	1 0 0	1 3 0	1 13 11
Flat Cleaners	Time	21	1 1 10	0 14 9	1 1 9	1 2 6
Card Tenters	Time	318	0 13 5	0 13 0	0 13 0	0 14 0
	Piece	7	1 8 7	....	....	....
Strippers	Time	866	0 15 11	0 15 0	1 0 0	1 0 10
	Piece	4	1 7 3	....	....	....

* The Lower Quartile is the rate at or below which one-quarter of the wage earners (counting from the lower end of the scale) are paid; the Median is the middle rate (counting each rate as often as it is paid) in the scale; the Upper Quartile is the rate at or above which one-quarter of the wage earners (counting from the higher end of the scale) are paid.

Thus the average wage of 98 mukadams is Rs. 1-10-5. Of the total at least one-half earned between Rs. 1-7-0 and Rs. 1-13-2; one-quarter Rs. 1-7-0 or less; and one-quarter Rs. 1-13-2 or over. Of the 98 mukadams three-quarter earned Rs. 1-7-0 or over or Rs. 1-13-2 or less.

TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*.	Median*.	Upper Quartile*.
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Carding Room—contd.						
Grinders	Time	619	1 0 9	0 15 9	1 0 9	1 1 8
	Piece	1	1 12 0	....	....	....
Can Minders	Time	569	0 13 1	0 12 0	0 13 0	0 14 0
Lap Minders	Time	42	0 14 6	0 13 0	0 14 3	0 15 5
Lap Carriers	Time	350	0 13 11	0 13 0	0 14 0	0 14 6
Oilers	Time	89	1 0 1	0 14 0	1 0 0	1 1 10
	Piece	4	1 6 10	....	....	....
Fly Coolies	Time	253	0 13 5	0 12 0	0 14 0	0 14 7
Machine Fitters or Repairers	Time	53	2 13 8	2 1 10	2 12 0	3 10 0
Mochies (Belt stitchers and repairers)	Time	18	1 1 4	0 14 0	1 0 9	1 3 0
Drawing Frames.						
Head Jobbers	Time	43	3 15 8	2 11 6	4 4 0	4 8 0
	Piece	19	4 3 6	2 14 5	3 13 0	5 6 0
Assistant Jobbers	Time	49	2 11 2	2 4 0	2 5 0	2 12 8
	Piece	70	1 15 2	1 4 0	1 4 0	2 11 0
Head Doffers	Time	100	1 5 2	0 14 6	0 14 6	1 15 0
	Piece	24	1 11 3	1 9 0	1 11 0	1 14 3
Line Levellers	Time	62	3 3 3	2 4 0	3 5 0	4 4 0
	Piece	268	1 4 6	1 3 0	1 4 5	1 6 0
Machine Fitters or Repairers	Time	61	2 15 8	2 0 0	2 15 0	3 11 0
Slubbing and Intermediate Roving Frames.						
Head Jobbers	Time	50	4 15 1	3 13 9	4 11 6	5 14 0
	Piece	20	4 7 3	3 7 0	4 5 6	5 10 2
Assistant Jobbers	Time	113	2 11 11	2 6 10	2 12 0	3 1 0
	Piece	36	2 14 1	2 3 0	2 13 3	3 6 0
Doffer Jobbers	Time	200	1 12 6	1 8 10	1 12 0	1 15 3
	Piece	42	1 13 0	1 10 6	1 13 2	2 1 0
Slubbing Frame Tenters	Time	15	0 15 7	0 14 6	0 14 6	0 14 6
	Piece	1,040	1 6 2	1 5 0	1 6 0	1 7 9
Intermediate Frame Tenters	Time	4	1 5 0	....	....	....
	Piece	1,665	1 5 1	1 3 0	1 5 3	1 6 0
Roving Frame Tenters	Time	23	1 2 6	1 0 3	1 0 3	1 5 0
	Piece	3,599	1 3 4	1 2 0	1 3 0	1 4 5
Mochies (Belt stitchers and repairers)	Time	78	1 2 4	1 0 0	1 2 0	1 4 0
Bobbin Carriers	Time	569	0 13 4	0 11 9	0 14 0	0 15 0

* The Lower Quartile is the rate at or below which one-quarter of the wage earners (counting from the lower end of the scale) are paid; the Median is the middle rate (counting each rate as often as it is paid) in the scale; the Upper Quartile is the rate at or above which one-quarter of the wage earners (counting from the higher end of the scale) are paid. See illustration given as footnote to Table I on page 531.

TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Slubbing and Intermediate Roving Frames—contd.						
Oilers	Time	104	1 1 9	0 15 3	1 1 0	1 5 0
	Piece	5	1 6 4	....	....	....
Coolies	Time	181	0 14 9	0 14 0	0 14 11	1 0 0
Ring Spinning.						
Head Jobbers	Time	62	5 2 8	3 15 6	4 12 1	6 0 2
	Piece	29	5 4 3	4 3 6	4 13 0	6 4 6
Assistant Jobbers	Time	101	2 12 10	2 6 0	2 11 3	3 11 0
	Piece	80	2 7 7	1 15 0	2 2 9	2 15 0
Line Jobbers	Time	85	2 14 6	1 15 0	2 14 11	3 10 4
	Piece	65	3 1 7	2 2 0	2 15 0	3 14 9
Head Doffers	Time	276	1 10 4	1 6 0	1 12 0	2 0 0
	Piece	212	1 15 6	1 11 2	1 15 0	2 3 0
Side Doffers	Time	1,576	0 12 1	0 10 0	0 12 0	0 12 0
	Piece	9	1 8 0	....	....	....
Side men or Piecers	Time	10,859	1 0 3	0 15 0	1 0 0	1 1 0
Gaiters	Time	754	0 15 2	0 12 0	1 0 0	1 1 6
Tarwallas or Followers	Time	2,909	0 13 11	0 12 0	0 14 6	0 15 6
Banders	Time	188	1 1 8	0 14 11	1 0 0	1 5 0
	Piece	28	1 5 11	1 3 0	1 6 0	1 7 0
Bobbin Carriers	Time	1,035	0 13 6	0 11 4	0 14 0	0 15 0
Mochies (Belt stitchers and repairers)	Time	67	1 2 1	1 0 0	1 1 9	1 3 0
Oilers	Time	405	1 2 6	1 0 0	1 2 0	1 4 2
	Piece	44	1 7 6	1 4 6	1 7 0	1 11 0
Coolies	Time	754	0 14 7	0 14 0	0 15 0	0 15 0
Mule Spinning.						
Assistant Spinning Master	Time	20	8 0 2	6 12 6	7 11 0	9 1 9
	Piece	1	5 0 0	....	....	....
Head Jobbers	Time	38	4 6 10	3 12 9	4 4 0	4 13 3
	Piece	17	4 5 6	3 2 9	4 5 0	5 2 6
Assistant Jobbers	Time	50	2 13 6	2 8 0	2 13 0	3 0 11
	Piece	25	2 15 0	2 7 0	2 10 0	3 1 6
Spinners	Time	71	1 15 0	1 11 5	1 13 0	2 1 0
	Piece	365	1 15 8	1 14 0	1 15 0	2 1 0
Engine Piecers	Time	150	1 6 8	1 4 6	1 6 3	1 7 11
	Piece	698	1 7 2	1 6 0	1 8 0	1 8 10

* The Lower Quartile is the rate at or below which one-quarter of the wage earners (counting from the lower end of the scale) are paid ; the Median is the middle rate (counting each rate as often as it is paid) in the scale; the Upper Quartile is the rate at or above which one-quarter of the wage earners (counting from the higher end of the scale) are paid. See illustration given as footnote to Table I on page 531.

TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*.	Median*.	Upper Quartile*
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mule Spinning—contd.						
Side Piecers	Time	273	1 4 4	1 3 0	1 4 6	1 6 0
	Piece	990	1 5 6	1 4 8	1 5 0	1 7 0
Creelers	Time	393	0 13 0	0 12 0	0 13 0	0 14 0
	Piece	178	0 13 4	0 12 0	0 12 8	0 14 0
Oilers	Time	29	1 1 8	1 0 0	1 2 0	1 3 0
	Piece	1	1 9 3	....	....	....
Carriers	Time	304	0 14 7	0 14 0	0 14 5	0 15 0
Fitters	Time	48	2 13 0	1 15 11	2 12 5	3 7 7
Winding.						
Head Jobbers	Time	29	2 3 3	1 10 9	2 4 6	2 9 10
	Piece	5	1 14 5	....	....	....
Assistant Jobbers	Time	17	1 7 5	1 5 5	1 7 0	1 10 0
	Piece	12	1 6 1	1 5 0	1 5 6	1 6 9
Grey Winders	Piece	1,968	0 10 11	0 10 0	0 11 0	0 12 9
Pirn Winders	Time	101	1 3 0	1 2 9	1 2 9	1 5 0
	Piece	968	0 14 6	0 12 9	0 14 6	0 15 9
Cheese Winders	Time	10	0 15 4	....	....	....
	Piece	446	0 13 5	0 12 0	0 12 0	0 15 9
Drum Winders	Piece	643	0 14 6	0 11 0	0 14 6	1 1 0
Coolies	Time	375	0 14 9	0 13 0	0 15 0	0 15 9
Fitters	Time	17	2 8 2	1 15 3	2 3 0	3 4 5
Mochies (Belt stitchers and repairers)	Time	9	1 1 8	....	....	....
Reeling.						
Fitters	Time	5	2 3 9	....	....	....
Coolies	Time	210	0 14 8	0 14 0	0 15 0	0 15 9
Warping.						
Head Jobbers	Time	34	2 12 11	2 4 6	2 13 6	3 4 0
	Piece	1	3 9 0	....	....	....
Warpers	Time	15	1 12 8	1 11 1	1 11 3	1 15 0
	Piece	917	2 1 3	1 13 0	2 0 0	2 5 0
Head Creelers	Time	283	0 12 11	0 12 0	0 13 0	0 14 0
Fitters	Time	5	1 3 7	....	....	....
Coolies	Time	105	0 14 4	0 13 0	0 14 0	1 0 3
Doubling.						
Jobbers	Time	27	1 12 11	1 6 0	1 11 0	1 15 6
	Piece	1	2 12 0	....	....	....
Doublers	Time	678	0 15 0	0 14 0	0 15 0	1 0 0

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TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*.	Median*.	Upper Quartile*.
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sizing.						
Assistant Sizing Master	Time	12	5 6 6	4 1 3	5 2 11	6 15 6
Head Jobbers	Time	39	4 7 5	3 9 0	4 8 0	5 2 6
	Piece	5	3 8 5	....	....	....
Assistant Jobbers	Time	11	3 3 9	1 14 6	3 7 3	4 9 8
	Piece	1	3 9 0	....	....	....
Front Sizers	Time	140	3 3 6	2 12 6	3 1 6	3 6 0
	Piece	227	2 14 6	2 10 0	2 14 0	3 7 0
Back Sizers	Time	175	1 8 7	1 5 0	1 8 0	1 11 0
	Piece	202	1 9 11	1 5 3	1 8 0	1 11 0
Beam Carriers	Time	399	1 3 9	1 2 0	1 4 0	1 5 0
Size Mixers	Time	203	1 2 9	1 0 6	1 2 1	1 3 9
Fitters	Time	49	2 9 0	2 1 2	2 9 9	3 0 8
Coolies	Time	82	0 14 6	0 13 5	0 15 0	1 1 0
Drawing.						
Head Jobbers	Time	52	2 10 8	2 4 1	2 9 0	2 15 0
	Piece	1	5 15 0	....	....	....
Assistant Jobbers	Time	18	1 15 0	1 11 6	1 15 0	2 3 3
Heald Fasteners	Time	61	1 2 3	0 14 0	1 0 7	1 4 5
Reed Cleaners	Time	66	1 3 11	1 1 0	1 4 0	1 7 0
Drawers	Time	860	1 14 4	1 9 1	1 14 3	2 3 0
Beam Carriers	Time	85	1 3 9	....	1 4 0	1 6 0
Weft-Cellar.						
Weft-Issuers or Deliverers	Time	145	0 15 9	0 14 0	0 15 6	1 1 0
Weft-Carriers	Time	224	0 14 4	0 13 9	0 15 0	0 15 6
Weaving.						
Assistant Weaving Master	Time	43	7 1 10	5 3 9	6 7 0	7 13 6
	Piece	1	10 10 6	....	....	....
Head Jobbers	Time	42	6 15 0	5 3 0	6 10 5	8 8 6
	Piece	152	6 2 11	5 5 6	6 1 0	6 12 0
Assistant Jobbers	Time	34	3 6 3	2 7 6	3 13 0	3 13 0
	Piece	402	3 12 6	3 3 2	3 8 0	4 10 0
Fancy Jobbers	Time	72	4 1 4	3 4 5	3 15 7	4 14 0
	Piece	11	4 5 4	3 14 1	3 14 1	4 12 0

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TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*	Median*.	Upper Quartile*.
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs .a. p.	R a. p.
Weaving—contd.						
Assistant Fancy Jobbers	Time ..	36	2 10 6	2 7 8	2 10 6	3 0 0
	Piece ..	6	2 7 0	....	....	....
Line Jobbers	Time ..	41	2 4 4	1 14 0	1 15 4	2 8 0
	Piece ..	1,037	3 15 8	3 9 0	4 0 3	4 6 6
Machine Fitters	Time ..	191	2 8 10	2 2 0	2 8 0	2 15 0
Weavers—						
One Loom	Time ..	4	2 5 3	....	....	....
	Piece ..	498	1 10 6	1 6 0	1 6 0	2 0 0
Two Looms	Piece ..	30,088	1 10 2	1 7 0	1 9 0	1 12 0
Three Looms	Piece ..	134	2 3 9	2 0 0	2 4 3	2 7 5
Four Looms	Piece ..	53	2 9 1	2 5 1	2 10 6	2 10 6
Beam Carrier Mukadams (Foremen of Beam Carriers)	Time ..	22	1 10 8	1 7 0	1 7 6	1 10 11
Beam Carriers	Time ..	153	1 2 9	1 0 0	1 3 0	1 4 6
Sweepers	Time ..	167	0 13 1	0 12 0	0 13 2	0 14 6
Mochies (Belt stitchers and repairers)	Time ..	124	1 1 10	1 0 6	1 1 9	1 3 0
Coolies	Time ..	244	0 15 0	0 12 0	0 15 8	1 1 3
Calendering.						
Head Jobbers	Time ..	42	2 10 4	1 15 4	2 4 9	3 0 3
Assistant Jobbers	Time ..	19	1 13 9	1 4 3	1 6 3	2 14 0
Front Calender Men	Time ..	181	1 1 4	0 15 4	1 1 0	1 3 9
Back Calender Men	Time ..	216	0 15 6	0 14 0	1 0 0	1 0 0
Bundlers	Time ..	82	0 15 3	0 14 0	0 15 1	1 0 0
Sewers	Time ..	119	0 15 8	0 13 0	0 14 0	1 1 0
Finishers	Time ..	169	0 15 5	0 12 3	1 0 0	1 1 0
Roll Carriers	Time ..	50	0 14 2	0 13 0	0 14 0	0 14 11
Mochies (Belt stitchers and repairers)	Time ..	6	0 15 8	....	....	....
Dyeing.						
Head Jobbers	Time ..	21	2 11 10	2 2 3	2 4 6	3 7 0
Assistant Jobbers	Time ..	10	1 10 3	....	....	....
Yarn Dyers	Time ..	603	1 1 5	1 0 0	1 0 10	1 3 0
Cloth Dyers	Time ..	203	1 0 9	0 14 0	1 0 6	1 2 1
Mukadams (Foremen of labourers)	Time ..	18	1 11 11	1 10 0	1 11 0	1 14 0
Coolies	Time ..	106	0 15 10	1 0 0	1 0 6	1 1 0
Bleaching.						
Mukadams (Foremen of labourers)	Time ..	14	3 1 5	2 5 6	2 15 6	3 15 3

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TABLE I—*contd.*

Occupations.		Number.	Average earnings per day.	Lower Quartile*.	Median*.	Upper Quartile*
MILL OPERATIVES—*contd.*			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bleaching—contd.						
Assistant Mukadams (Asstt. Foremen of labourers)	Time ..	13	2 1 1	1 8 2	2 ⅞ 0	2 8 6
Dhobies (Bleachers)	Time ..	244	1 0 0	0 13 6	0 15 4	1 3 0
Coolies	Time ..	356	1 0 6	1 0 0	1 0 0	1 2 0
Yarn Bundling and Baling.						
Knotters	Time ..	63	1 1 1	0 12 0	1 0 0	1 6 9
	Piece ..	245	1 9 0	1 5 0	1 8 6	1 12 9
Pressers	Time ..	35	1 4 9	1 1 0	1 4 0	1 9 6
	Piece ..	174	1 12 1	1 7 0	1 11 0	2 2 0
Wrappers	Time ..	21	0 13 7	0 10 6	0 11 0	0 14 2
	Piece ..	19	1 1 7	1 0 0	1 1 8	1 2 0
Labellers	Time ..	34	0 12 10	0 11 0	0 12 3	0 14 0
Bundlers	Time ..	60	1 0 8	0 11 8	0 14 10	1 2 0
	Piece ..	7	1 8 0	....	....	....
Weighers	Time ..	45	1 3 4	1 1 2	1 3 5	1 4 0
	Piece ..	52	1 12 10	1 6 5	1 12 0	2 2 0
Balers	Time ..	95	1 2 11	0 15 0	1 2 9	1 7 6
	Piece ..	90	1 12 2	1 5 5	1 12 9	1 15 0
Coolies	Time ..	156	0 15 6	0 13 6	0 15 10	1 1 4
Cloth Folding, Baling and Finishing.						
Head Jobbers	Time ..	54	2 11 11	2 5 8	2 10 0	3 0 0
Assistant Jobbers	Time ..	41	1 10 7	1 6 9	1 10 0	1 15 0
Folding Masters	Time ..	11	3 8 5	2 11 0	3 9 6	3 14 9
Heald Finishers	Time ..	12	1 10 8	1 2 9	1 4 10	2 3 3
Cloth or Cut Lookers	Time ..	117	1 12 0	1 7 0	1 11 0	1 15 5
Assistant Cut Lookers	Time ..	95	1 6 5	1 3 10	1 4 9	1 10 0
Sample Cutters	Time ..	21	1 3 3	1 0 4	1 1 3	1 5 5
Piece Cutters	Time ..	39	0 14 6	0 11 2	0 13 0	1 0 0
Finishers	Time ..	114	0 15 11	0 15 3	1 0 6	1 0 6
Beetlers	Time ..	6	1 3 0	....	....	....
Fitters	Time ..	16	2 13 4	2 4 0	2 9 11	3 8 0
Measurers	Time ..	17	1 7 7	1 5 0	1 7 7	1 10 3
Front Folders	Time ..	390	0 15 1	0 14 0	0 15 6	1 0 0
Back Folders	Time ..	276	0 14 11	0 14 0	0 15 0	1 0 0
Table Folders	Time ..	186	1 0 2	0 15 0	1 0 7	1 2 0
Balers	Time ..	83	1 2 1	0 15 0	1 2 0	1 4 9
	Piece ..	66	1 12 2	1 5 6	1 10 0	1 14 9

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TABLE I—*contd.*

Occupations.	Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
MILL OPERATIVES—*concld.*		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cloth Folding, Baling and Finishing—contd.					
Markers .. .. Time ..	108	1 0 3	0 14 0	1 0 6	1 2 0
Stampers .. .. Time ..	151	1 1 5	1 0 9	1 1 7	1 3 0
Labellers .. .. Time ..	31	0 14 7	0 13 0	0 14 0	0 14 0
Stitchers .. .. Time ..	139	0 13 3	0 12 4	0 13 0	0 14 9
Bundler .. .. Time ..	140	0 14 10	0 13 6	0 15 0	1 0 0
Bundler .. .. Piece ..	3	2 2 6	....	....	....
Hoop Cutters .. .. .. Time ..	19	1 0 6	0 14 6	0 15 6	1 3 0
Hoop Cutters .. .. .. Piece ..	2	2 11 6	....	....	....
Weighers .. .. Time ..	68	1 1 3	0 14 0	1 0 2	1 3 0
Nawghanies (Trained lifters) .. Time ..	113	1 0 11	1 0 0	1 1 0	1 3 0
Sweepers .. .. Time ..	33	0 13 0	0 12 7	0 13 0	0 13 7
Coolies .. .. Time ..	284	0 15 3	0 14 0	0 15 0	1 0 0
POWER HOUSE AND MAINTENANCE STAFF.					
Engine and Boiler Department.					
Engine Drivers .. .. .. Time ..	58	3 8 11	2 3 0	3 4 0	4 5 6
Assistant Engine Drivers .. .. Time ..	9	1 14 11	....	....	....
Sarangs (Boiler attendants) .. Time ..	61	2 0 0	1 10 8	1 15 4	2 6 3
Assistant Sarangs (Assistant Boiler attendants) .. .. .. Time ..	3	1 6 2	....	....	....
Head Firemen .. .. .. Time ..	18	1 8 2	1 3 3	1 7 0	1 10 3
Firemen .. .. Time ..	333	1 3 11	1 2 6	1 4 0	1 5 6
Head Oilers .. .. Time ..	46	1 5 1	1 2 9	1 4 0	1 6 0
Oilers .. .. Time ..	684	1 1 7	1 0 5	1 2 0	1 3 0
Ropemen or Rope Splicers .. Time ..	80	1 9 4	1 5 1	1 8 0	1 12 0
Boiler Cleaner .. .. .. Time ..	17	1 2 1	0 14 10	0 15 8	1 2 0
Nawghanies (Trained lifters) .. Time ..	288	1 3 4	1 2 6	1 3 3	1 5 0
Coal Coolies .. .. .. Time ..	682	1 1 6	0 15 9	1 1 3	1 3 0
Electrical Department.					
Head Operators .. .. .. Time ..	23	3 15 0	2 11 0	3 14 9	4 14 0
Motor Attendants, 1st Class .. Time ..	22	2 10 3	1 10 3	2 9 0	3 2 9
Motor Attendants, 2nd Class .. Time ..	18	1 8 1	1 0 6	1 6 0	1 10 5
Generator Attendants .. .. Time ..	10	1 6 2	....	....	....
Wiremen—					
1st Class .. .. .. Time ..	25	2 11 8	1 15 9	2 11 0	3 4 4
2nd Class .. .. .. Time ..	19	2 2 8	2 3 0	2 3 1	2 8 0
Coolies .. .. Time ..	71	1 3 4	1 0 3	1 2 6	1 6 0

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TABLE I—*contd.*

Occupations.	Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
POWER HOUSE AND MAINTENANCE STAFF—*contd.*		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Boiler Covering and Line Levelling, etc.					
Head Roller Coverers .. .. Time ..	56	1 14 1	1 10 0	1 12 2	1 15 6
Roller Coverers .. .. .. Time ..	154	1 2 5	1 0 0	1 2 9	1 4 5
Banding Makers .. .. .. Time ..	60	1 2 11	1 0 3	1 2 2	1 5 0
Banding Makers .. .. .. Piece ..	2	1 8 0	....	....	.. ..
Willow Men .. .. .. Time ..	151	0 15 4	0 14 0	0 15 0	1 0 3
Thread Extractors .. .. .. Time ..	52	0 15 3	0 14 9	0 15 0	1 0 0
Hard Waste Breakers .. .. Time ..	50	1 0 6	0 15 0	1 1 9	1 1 9
Reed Repairers .. .. .. Time ..	7	1 5 8	....	....	....
Mechanics.					
Foremen of Mechanics .. .. Time ..	65	6 3 3	4 9 9	5 7 6	7 8 6
Sarangs (Boiler attendants) .. Time ..	6	2 1 4	....	....	....
Boiler Makers .. .. .. Time ..	14	3 7 9	3 0 0	3 11 5	3 15 0
Head Turners .. .. .. Time ..	55	3 3 11	2 15 0	3 4 0	3 8 7
Turners .. .. Time ..	251	2 6 6	2 2 0	2 5 0	2 9 0
Moulders—					
1st Class .. .. .. Time ..	6	2 12 9	....	....	....
2nd Class .. .. .. Time ..	8	2 7 5	....	....	....
3rd Class .. .. .. Time ..	11	1 10 2	1 7 3	1 11 0	1 11 0
Coremen .. .. Time ..	1	2 0 0	....	....	....
Strippers .. .. Time ..	7	1 0 6	....	....	....
Millwrights .. .. .. Time ..	24	4 0 2	3 9 0	3 14 0	4 4 9
Humidifier Fitters .. .. .. Time ..	51	2 5 0	1 10 0	2 4 0	2 11 10
Humidifier Attendants .. .. Time ..	75	1 3 4	1 0 11	1 2 0	1 7 0
Head Fitters .. .. .. Time ..	58	3 3 1	2 12 0	3 3 2	3 6 0
Fitters .. .. Time ..	332	2 7 3	2 4 0	2 6 10	2 13 0
Head Carpenters .. .. .. Time ..	33	3 1 11	2 8 4	2 15 0	3 13 4
Carpenters .. .. Time ..	218	2 3 7	2 0 7	2 3 9	2 5 10
Pattern Makers .. .. .. Time ..	78	3 0 7	2 9 8	2 14 9	3 6 0
Blacksmiths—					
1st Class .. .. .. Time ..	67	2 12 9	2 8 0	2 12 0	3 1 1
2nd Class .. .. .. Time ..	57	2 8 3	2 4 3	2 7 6	2 10 0
Strikers or Hammermen .. .. Time ..	147	1 1 1	1 0 0	1 1 0	1 2 0
Bricklayers .. .. .. Time ..	51	2 2 2	1 12 6	1 14 10	2 8 3
Masons .. .. Time ..	68	2 0 11	1 13 4	2 2 0	2 4 11
Letter Painters .. .. .. Time ..	9	1 8 7	....	....	....
Painters .. .. Time ..	25	1 10 3	1 8 0	1 11 1	1 14 0

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TABLE I—*contd.*

Occupations.	Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
POWER HOUSE AND MAINTENANCE STAFF —*concld.*		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mechanics—contd.					
Plumbers .. .. Time ..	2	1 6 9	....	....	....
Riveters .. .. Time ..	6	0 13 10	....	....	....
Sawyers .. .. Time ..	2	0 14 0	....	....	....
Stamp makers .. .. .. Time ..	1	2 12 0	....	....	....
Tinsmiths .. .. Time ..	130	2 1 10	1 12 5	2 0 9	2 7 0
Hoistmen .. .. Time ..	100	1 0 8	0 15 0	1 0 4	1 2 9
Machinemen .. .. Time ..	7	1 7 3	....	....	....
Nawghany Mukadams (Foremen of trained lifters) .. .. .. Time ..	39	1 12 1	1 10 0	1 12 9	1 15 0
Nawghanies (Trained lifters) .. Time ..	374	1 3 2	1 2 0	1 2 9	1 4 0
Mechanics' coolies .. .. .. Time ..	137	0 15 2	0 13 0	0 15 0	1 0 3
Drawing Office.					
Head Draughtsmen .. .. Time ..	9	3 12 7	....	....	....
Assistant Draughtsmen .. .. Time ..	2	3 1 10	....	....	....
Tracers .. .. Time ..	1	1 15 0	....	....	....
MISCELLANEOUS DEPARTMENTS.					
Store Department.					
Store-keeper .. .. .. Time ..	61	4 10 9	3 3 3	4 0 0	5 12 0
Asstt. Store-keepers.. .. .. Time ..	105	2 7 6	2 3 0	2 8 0	2 14 3
Store coolies .. .. .. Time ..	194	1 1 2	1 0 0	1 1 0	1 2 1
Godowns.					
(Cotton, waste and cloth).					
Mukadams (Foremen of labourers) Time ..	47	1 9 6	1 4 0	1 8 0	1 13 0
Nawghanies (Trained lifters) .. Time ..	224	1 2 11	1 2 0	1 2 3	1 4 0
Waste-godowns .. .. .. Time ..	37	0 14 7	0 12 6	1 0 0	1 0 1
Ramosees or Sepoy Departments and Odd Hands.					
Head Time-keepers .. .. Time ..	72	4 1 6	2 15 8	4 1 0	4 15 0
Assistant Time-keepers .. .. Time ..	163	2 6 3	1 15 0	2 2 3	2 13 0
Jamadars (Head watchmen) .. Time ..	131	1 4 9	1 1 0	1 2 7	1 5 11
Havaldars (Assistant Head watchmen) .. .. Time ..	36	1 0 7	0 14 0	1 0 6	1 2 0
Bambawalas (Pumpmen) .. .. Time ..	73	1 4 4	0 15 8	1 3 0	1 7 0
Sepoys (watchmen) .. .. Time ..	1,457	0 13 2	0 12 0	0 13 0	0 14 0
Head Sweeper .. .. .. Time ..	17	0 13 10	0 11 0	0 13 0	0 14 5
Sweepers .. .. Time ..	130	0 10 4	0 9 0	0 10 0	0 11 6
Lamp Fitters .. .. .. Time ..	8	1 5 1	....	....	....

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TABLE I—*concld.*

Occupations.	Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
MISCELLANEOUS DEPARTMENTS—*concld.*		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ramosees or Sepoys Departments and Odd Hands—concld.					
Fire-brigade men .. .. .. Time ..	39	1 0 2	0 15 3	0 15 9	1 2 6
Coolies .. .. Time ..	184	1 0 10	0 15 0	1 0 3	1 2 9
MILL OR FACTORY CLERKS.					
Head Clerks .. .. .. Time ..	65	6 3 9	4 1 0	5 8 0	7 9 6
Cotton Clerks .. .. .. Time ..	96	3 6 11	2 10 0	3 0 5	4 0 3
Report Clerks .. .. .. Time ..	88	2 8 11	2 1 6	2 8 10	3 1 0
Winding Clerks .. .. .. Time ..	99	1 13 5	1 8 0	1 11 0	2 1 0
Weft Clerks .. .. .. Time ..	63	1 10 1	1 5 0	1 9 0	1 13 0
Wrapping Clerks .. .. .. Time ..	112	1 11 7	1 8 2	1 11 0	1 13 6
Waste Clerks .. .. .. Time ..	74	2 9 8	1 12 8	2 6 6	3 1 1
Other Factory Clerks .. .. Time ..	1,276	2 4 2	1 15 9	2 3 0	2 9 0

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TABLE II.

BOMBAY CITY AND ISLAND.

Daily Earnings in May 1921—Classified by Occupations.

WOMEN.

Occupations.		Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
MISCELLANEOUS DEPARTMENTS.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mixing and Waste Room.						
Naikins (Forewomen)	Time ..	30	0 12 1	0 10 0	0 11 0	0 15 0
Waste Pickers	Time ..	1,733	0 8 5	0 7 9	0 8 0	0 9 0
Coolies	Time ..	47	0 13 9	0 10 0	0 15 0	1 0 0
Card Room.						
Machine Tenters	Time ..	119	1 0 7	0 11 3	0 13 0	1 13 0
Ring Spinning.						
Side Women or Piecers	Time ..	1,055	0 14 7	0 12 0	0 15 0	1 0 11
Gaiters	Time ..	67	0 12 1	0 11 9	0 11 9	0 11 9
Tarwallas or Followers	Time ..	916	0 12 10	0 11 0	0 13 0	0 13 9
Doffers	Time ..	821	0 10 11	0 9 8	0 10 5	0 12 0
Winding.						
Naikins (Forewomen)	Time ..	97	1 11 3	1 7 0	1 11 6	1 15 4
	Piece ..	1	2 5 0	....	....	....
Drum Winders	Time ..	33	0 11 10	0 10 3	0 10 3	0 13 0
	Piece ..	1,591	0 12 2	0 10 0	0 12 0	0 14 0
Cheese Winders	Time ..	24	0 12 9	0 12 8	0 12 8	0 14 0
	Piece ..	576	0 14 1	0 12 3	0 14 6	1 0 0
Pirn Winders	Time ..	118	0 12 8	0 10 0	0 12 6	0 13 3
	Piece ..	1,036	0 11 0	0 8 0	0 12 0	0 12 0
Reeling.						
Naikins (Forewomen)	Time ..	90	1 12 5	1 8 0	1 12 0	1 15 3
	Piece ..	6	1 4 3	....	....	....
Reelers	Time ..	354	0 11 10	0 9 8	0 13 0	0 14 4
	Piece ..	9,201	0 13 6	0 13 0	0 14 0	0 14 9
Bleaching and Dyeing.						
Coolies	Time ..	61	0 11 9	0 9 0	0 10 0	0 14 3
Other Women.						
Sweepers in mill	Time ..	1,170	0 8 3	0 8 0	0 8 3	0 8 9
Other Female Sweepers	Time ..	410	0 8 4	0 8 0	0 8 0	0 8 10
Coal women	Time ..	28	0 9 6	0 8 0	0 9 6	0 11 4

* The Lower Quartile is the rate at or below which one-quarter of the wage earners (counting from the lower end of the scale) are paid; the Median is the middle rate (counting each rate as often as it is paid) in the scale; the Upper Quartile is the rate at or above which one-quarter of the wage earners (counting from the higher end of the scale) are paid. See illustration given as footnote to Table I on page 531.

TABLE III.

BOMBAY CITY AND ISLAND.

Daily Earnings in May 1921—*Classified by Occupations.*

BIG LADS AND CHILDREN.

Occupations.		Number.	Average earnings per day.	Lower Quartile*	Median*	Upper Quartile*
MISCELLANEOUS DEPARTMENTS.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Big Lads (about 14 to 18 Years).						
Carding.						
Can Carriers	Time	88	0 13 5	0 12 0	0 13 9	0 14 0
Can Minders	Time	252	0 12 9	0 11 6	0 13 0	0 13 11
Ring Spinning.						
Side Boys or Piecers	Time	1,842	0 15 5	0 14 0	0 15 9	1 0 9
Gaiters	Time	189	1 0 8	0 15 3	1 1 0	1 1 6
Tarwallas or Followers	Time	650	0 12 10	0 11 6	0 13 0	0 14 0
Doublers	Time	58	0 15 11	1 0 0	1 0 0	1 0 0
Banding Boys	Time	19	0 15 3	0 13 0	0 14 0	0 15 9
Doffers.						
Roving Boys	Time	2,605	0 11 5	0 11 0	0 11 6	0 12 0
Spinning Boys	Time	4,532	0 11 8	0 11 0	0 12 0	0 12 6
Followers	Time	162	0 13 7	0 13 6	0 13 6	0 14 0
Creelers	Time	552	0 13 3	0 12 3	0 13 4	0 14 0
	Piece	10	0 14 4	....	....	....
Reachers	Time	296	0 14 6	0 12 6	0 15 0	0 15 8
	Piece	382	1 0 7	0 13 5	0 15 0	1 3 10
Drawing Department.						
Drawing Boys	Time	85	0 14 10	0 14 3	0 14 3	0 15 0
	Piece	43	1 6 3	0 15 3	0 15 3	1 3 8
Children (Boys and Girls).						
Roving	Half Time	763	0 6 5	0 6 0	0 6 6	0 7 0
Spinning	„ „	1,402	0 6 3	0 5 0	0 6 0	0 6 6
Doublers	„ „	7	0 7 0	....	....	....
Reachers	„ „	21	0 7 2	0 6 11	0 6 1	0 6 11

* The Lower Quartile is the rate at or below which one-quarter of the wage earners (counting from the lower end of the scale) are paid; the Median is the middle rate (counting each rate as often as it is paid in the scale; the Upper Quartile is the rate at or above which one-quarter of the wage earners (counting from the higher end of the scale) are paid. See illustration given as footnote to Table I on page 531.

Report for the year 1923.

DOCUMENTS AND STATISTICS.

STATISTICS.

STATEMENT of Imports of Piece-Goods of British Manufacture (Grey, Bleached Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1857 to 1923, both inclusive.

Year.	Piece-Goods.			Yarns.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1857	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858	281,836,364	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898	557,597,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900	461,938,302	1,086,463,274	120,383,837	5,892,081	9,435,371	9,496,085
1901	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904	593,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905	637,039,600	1,292,516,900	119,829,700	11,368,420	11,443,550	10,175,810
1906	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908	470,956,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917	851,853,300	898,872,200	78,886,500	5,185,900	5,646,600	6,295,900
1918	429,754,300	449,044,800	33,046,000	2,054,500	2,211,400	3,490,800
1919	275,575,100	423,299,200	37,684,300	3,217,300	2,401,100	3,201,100
1920	569,054,700	656,277,100	69,872,000	10,850,000	5,096,900	6,011,600
1921	265,737,000	744,049,100	50,486,100	18,383,900	7,573,200	7,257,800
1922	410,565,000	854,974,300	77,837,700	21,204,800	7,284,200	7,471,600
1923	476,073,300	799,203,100	89,096,600	9,028,800	5,155,100	5,976,300

IMPORTS INTO BOMBAY OF PIECE-GOODS AND YARNS, &c., FROM EUROPE, AMERICA, JAPAN AND ELSEWHERE DURING THE YEARS 1914 TO 1923.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec 1921.	From 1st Jan. to 31st Dec. 1922.	From 1st Jan. to 31st Dec. 1923.
GREY GOODS.										
36 in. & under x 37/9 yds. Shirtings all weights	Pcs. 3,97,526	Pcs. 1,57,376	Pcs. 1,58,976	Pcs. 76,891	Pcs. 38,548	Pcs. 1,34,477	Pcs. 5,35,291	Pcs. 2,24,640	Pcs. 3,14,176	Pcs. 3,46,210
37/9 " do. do. 5½ lbs. & under	" 622	" 250	" 560	" 301	" 720	" 8,070	" 5,282	" 3,000	" 9,166	" 7,493
" " do. do. 6½ lbs. do.	" 43,860	" 4,049	" 3,004	" 10,082	" 8,971	" 33,180	" 42,361	" 69,300	" 32,405	" 20,308
" " do. do. 7 lbs. do.	" 1,38,118	" 27,605	" 29,612	" 18,736	" 24,844	" 27,183	" 32,162	" 44,350	" 40,121	" 20,635
" " do. do. 7½ lbs. do.	" 93,300	" 21,960	" 5,090	" 9,082	" 6,007	" 46,635	" 42,703	" 60,459	" 49,508	" 23,026
" " do. d9. 8½ lbs. do.	" 3,39,184	" 2,90,824	" 1,38,901	" 20,693	" 20,646	" 1,10,215	" 95,401	" 87,649	" 1,17,557	" 58,757
" " do. do. 9 lbs. do.	" 1,64,302	" 63,606	" 31,900	" 6,640	" 8,745	" 65,271	" 1,26,227	" 56,055	" 55,629	" 27,530
" " do. do. above 9 lbs.	" 1,46,519	" 1,85,506	" 59,362	" 39,002	" 32,972	" 86,364	" 1,34,627	" 72,748	" 56,043	" 49,415
40/5 " do. do. 6 lbs. & under	" 12,322	" 22,914	" 46,117	" 18,944	" 2,590	" 23,353	" 6,991	" 1,700	" 28,925	" 16,450
" " do. do. 7 lbs. do	" 14,209	" 8,953	" 14,629	" 10,030	" 6,309	" 35,202	" 18,347	" 42,398	" 84,817	" 47,673
" " do. do. 8 lbs. do.	" 1,67,713	" 36,139	" 15,550	" 30,157	" 19,831	" 1,31,125	" 53,083	" 87,447	" 1,52,181	" 80,902
" " do. do. 9 lbs. do.	" 390,823	" 1,46,003	" 66,170	" 39,172	" 38,532	" 1,75,945	" 93,144	" 91,911	" 1,56,902	" 77,974
" " do. do. above 9 lbs.	" 8,28,091	" 4,44,943	" 1,34,094	" 24,224	" 32,476	" 2,21,312	" 2,47,940	" 1,16,417	" 2,35,309	" 1,77,358
46/49 " do. do. all weights	" 1,98,575	" 1,09,456	" 56,694	" 16,492	" 6,619	" 22,289	" 65,306	" 37,513	" 1,01,704	" 31,218
50/52 " do. do. do.	" 95,084	" 60,839	" 31,777	" 15,276	" 9,489	" 11,581	" 40,289	" 19,291	" 65,540	" 34,087
53/60 " do. do. do.	" 74,367	" 35,260	" 15,482	" 6,156	" 7,471	" 7,030	" 7,447	....	" 3,329	" 4,834
All widths x 23/24 yds. T. Cloths 4 lbs. & under	....	....	"	....	" 80	" 60	" 2	....	....	" 63
" do. do. 5 lbs. do.	....	....	"	....	" 8	....	" 7,136	....	" 1,530	" 1,870
" do. do. 6 lbs. do.	"	....	" 11	....	" 130	" 1,800	" 18,544	....	" 200	" 12
" do. do. 7 lbs. do.	" 2,417	" 857	"	" 213	" 211	" 1,250	" 19,600	....	" 1,498	" 1,161
" do. do. above 7 lbs.	" 2,900	" 1,200	"	" 500	" 342	" 1,660	" 38,002	....	" 1,950	" 120
29 in. & under x 22/24 yds. Madapollams 2¼ lbs. & under	" 9,856	" 10,936	" 33,611	" 11,321	" 15,111	" 2,497	" 7,031	" 5,796	" 14,912	" 757
" do. do. 2¾ lbs. & over.	" 3,068	....	"	" 2,508	" 2,559	" 3,532	" 2,555	" 1,007	....	....
30/32 in. do. do. 2¼ lbs. & under	"	....	"	" 207	....	" 1,494	" 9,169	" 2,259	....	....
" do. do. 2¾ lbs. & over.	" 7,650	" 5,481	" 12,671	" 1,250	"	" 60	" 2,499	" 2,250	....	....
38/42 in. do. do. 3 to 4½ lbs.	" 240	"	" 1,230	" 4,200	" 4,760	....	....	....	....	....
43 in. & over do. do. 4½ to 6½ lbs.	" 43,401	" 25,333	" 30,104	" 10,111	" 3,499	" 1,466	" 16,978	" 5,104	..	....
18/24 in. x 28/30 yds.* Printers 2 to 3 lbs.	" 990	" 1,531	"	....	....	....	....	....	....	....
Above 24 in. X do. do. above 3 lbs.	....	....	"	....	"	....	....	" 1,902	....	....
34 to 45 in. x 18/20 yds. Jacconets, all weights	" 1,35,102	" 40,290	" 91,223	" 2,11,493	" 2,28,457	" 1,76,006	" 1,14,377	" 1,90,367	" 1,47,708	" 1,33,849
44 in. x 22 yds. do. do.	" 6,54,518	" 5,19,235	" 4,21,354	" 4,95,801	" 4,37,781	" 2,45,335	" 2,46,312	" 3,26,182	" 7,07,063	" 4,30,819
Above 44 in. x 22 yds. do. do.	" 1,41,570	" 1,38,381	" 89,410	" 64,828	" 71,624	" 59,872	" 55,878	" 46,666	" 1,15,115	" 18,243
36/9 in. x 18 to 22 yds. Mulls do.	" 2,14,005	" 1,14,096	" 2,01,738	" 1,38,178	" 81,510	" 80,395	" 1,07,869	" 1,11,850	" 1,34,744	" 48,933
40/42 in. x 19/20 yds. do. do.	" 27,881	....	" 18,172	" 14,488	" 25,182	" 12,106	" 7,974	" 14,718	" 8,854	" 5,902
Above 43 in. x 19/20 yds. do. do.	" 1,95,790	" 57,782	" 50,715	" 57,603	" 1,62,585	" 93,401	" 31,363	" 1,93,772	" 1,10,311	" 1,37,062
Twills and Drills	" 2,47,571	" 1,64,876	" 2,15,822	" 55,820	"	" 1,52,915	" 3,06,006	" 1,98,343	" 1,03,162	" 2,13,402
Total for 12 Months	Pcs. 47,91,484	Pcs. 26,95,681	Pcs. 19,73,979	Pcs. 14,10,444	Pcs. 12,98,609	Pcs. 19,73,081	Pcs. 25,37,766	Pcs. 21,15,134	Pcs. 28,90,989	Pcs. 20,14,093

* Printers of 60 yds. are entered in the equivalent of 30-yds. a piece, and similarly with T.-Cloths of 48, 72 and 96 yards into 24 yards a piece.

Description of Goods.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.	From 1st Jan. to 31st Dec. 1922.	From 1st Jan. to 31st Dec. 1923.
WHITE GOODS.										
25/36 in. × 39/42 yds. Shirtings and Longcloths	Pcs. 9,82,547	Pcs. 8,86,376	Pcs. 8,78,850	Pcs. 8,31,953	Pcs. 3,95,555	Pcs. 3,51,186	Pcs. 7,31,207	Pcs. 2,47,268	Pcs. 2,53,813	Pcs. 4,18,410
18/40 in. × 18/20 yds. Jacconets	,, 2,84,730	,, 98,156	,, 1,54,292	,, 67,864	,, 37,396	,, 55,787	,, 1,76,809	,, 17,027	,, 47,271	,, 69,816
26/39 in. × ,, Mulls and Nainsooks	,, 30,94,660	,, 17,26,336	,, 23,19,782	,, 22,78,066	,, 9,54,072	,, 5,81,664	,, 18,54,827	,, 8,30,125	,, 7,12,565	,, 11,17,653
40/45 in. × ,, do. do.	,, 10,55,076	,, 4,88,846	,, 4,87,266	,, 4,18,296	,, 4,14,425	,, 2,90,008	,, 2,75,932	,, 1,61,264	,, 3,26,661	,, 2,67,650
46in. and upwards do. do.	,, 21,45,402	,, 10,85,643	,, 11,85,766	,, 7,74,422	,, 10,31,893	,, 9,56,073	,, 9,69,292	,, 5,61,933	,, 11,74,130	,, 10,83,137
32 to 42 in. × 12 to 18 yds. Cambrics	,, 18,164	,, 10,404	,, 20,339	,, 10,573	,, 13,857	,, 24,040	,, 18,958	,, 284	,, 9,775	,, 15,215
Twills and Drills	,, 87,588	,, 82,305	,, 1,33,166	,, 64,355	,, 19,618	,, 35,198	,, 1,53,112	,, 26,360	,, 18,416	,, 64,827
Total for 12 months ..	Pcs. 76,68,167	Pcs. 43,78,066	Pcs. 51,79,461	Pcs. 44,45,529	Pcs. 28,66,816	Pcs. 22,93,956	Pcs. 41,80,137	Pcs. 18,44,261	Pcs. 25,42,631	Pcs. 30,36,708
TURKEY RED AND SCARLET GOODS.										
All widths and lengths, Cambrics	Pcs. 4,14,352	Pcs. 1,64,224	Pcs. 57,992	Pcs. 1,13,201	Pcs. 90,197	Pcs. 5,384	Pcs. 76,050	Pcs. 30,575	Pcs. 71,514	Pcs. 1,47,477
Do. do. Shirtings	,, 5,86,010	,, 1,61,039	,, 1,61,221	,, 2,45,209	,, 1,13,758	,, 58,533	,, 1,67,563	,, 59,332	,, 1,86,306	,, 1,87,461
30 in. and over X 19/20 yds. Mulls	,, 13,371	,, 7,886	,, 8,245	,, 6,478	,, 8,932	,, 2,872	,, 3,162	....	,, 1,668	,, 13,805
Do. do. Jacconets	,, 24,587	,, 8,403	,, ...	,, 2,861	,, 5,135	,, 1,889	,, 3,600	,, 2,386	,, 16,033	,, 9,541
All widths and lengths, Twills and Dimities	,, 51,494	,, 9,064	,, 8,390	,, 14,122	,, 4,921	,, 4,302	,, 12,023	,, 8,036	,, 9,371	,, 4,605
30 in. and over X 19/20 yds. Mull Stripes	....	....	....	....	....	....	....	....	....	7,419
All widths and lengths, Prints and Chintz	,, 4,48,979	,, 2,99,316	,, 1,97,708	,, 3,21,744	,, 2,85,452	,, 1,25,079	,, 1,69,452	,, 53,149	,, 1,44,918	,, 1,53,511
30 in. and over X 20 yds. Printed Jacconets	,, 1,98,835	,, 1,52,931	,, 1,88,382	,, 2,24,555	,, 1,45,172	,, 86,270	,, 1,14,386	,, 22,289	,, 22,289	,, 38,997
Scarfs and Sarjes	,, 13,76,358	,, 8,06,987	,, 3,14,326	,, 3,91,547	,, 4,02,521	,, 2,32,383	,, 8,96,507	,, 3,05,424	,, 3,35,650	,, 4,39,877
Handkerchiefs.	,, 4,57,644	,, 1,41,665	,, 4,85,191	,, 3,12,516	,, 2,32,510	,, 92,114	,, 3,87,313	,, 88,701	,, 77,590	,, 76,799
Total for 12 months. ..	Pcs. 35,71,630	Pcs. 17,51,515	Pcs. 14,21,455	Pcs. 16,32,233	Pcs. 12,88,598	Pcs. 6,08,826	Pcs. 18,30,056	Pcs. 5,70,487	Pcs. 8,64,339	Pcs. 10,79,492
WOOLLENS.										
Army Cloth	Yds. 1,22,135	Yds. 40,111	Yds. 84,329	Yds. 82,504	Yds. 23,754	Yds. 16,747	Yds. 40,880	Yds. 5,299	Yds. 11,491	Yds. 21,071
Spanish Stripes and Ladies' Cloth	,, 21,939	,, 2,115	,, ...	,, 5,629	,, ...	....	,, 6,711	,, 276	....	....
Flannels	,, 16,95,415	,, 6,68,844	,, 21,75,520	,, 40,18,724	,, 16,77,673	,, 7,94,548	,, 18,94,653	,, 3,46,836	,, 3,73,157	,, 8,54,461
Broad Cloth	,, 97,776	,, 39,571	,, 25,196	,, 31,835	,, 16,088	,, 19,424	,, 66,958	,, 17,741	,, 11,404	,, 17,678
Alpaca, Merino, Italian, &c.	,, 8,93,965	,, 3,39,460	,, 5,62,178	,, 4,42,091	,, 2,88,430	,, 3,86,749	,, 9,60,144	,, 3,44,507	,, 1,13,534	,, 4,14,940
Union Cloth	,, 48,361	,, 26,912	,, 12,508	,, 9,257	,, 3,393	,, 17,572	,, 64,690	,, 4,917	,, 4,072	,, 26,806
Cashmere and Coatings	,, 16,70,139	,, 4,27,734	,, 6,35,440	,, 7,44,812	,, 7,05,826	,, 5,79,033	,, 18,38,837	,, 5,48,203	,, 2,43,495	,, 5,55,909
All other Sorts.	,, 23,56,750	,, 6,64,587	,, 7,72,338	,, 10,91,732	,, 6,42,119	,, 3,32,571	,, 14,08,539	,, 3,75,902	,, 3,41,200	,, 7,53,225
Total for 12 months. ..	Yds. 69,06,480	Yds. 22,09,334	Yds. 42,67,509	Yds. 64,26,584	Yds. 33,57,283	Yds. 21,46,644	Yds. 62,81,412	Yds. 16,43,689	Yds. 10,98,353	Yds. 26,44,090

IMPORTS INTO BOMBAY OF PIECE-GOODS AND YARNS, &c., FROM EUROPE, AMERICA, JAPAN AND ELSEWHERE DURING THE YEARS 1914 TO 1923.—*(contd.)*

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.	From 1st Jan. to 31st Dec. 1922.	From 1st Jan. to 31st Dec. 1923.
FANCY GOODS.										
Dyed Shirtings and Umbrella Cloth	Pcs. 4,13,210	Pcs. 2,14,817	Pcs. 2,21,321	Pcs. 1,21,212	Pcs. 64,793	Pcs. 32,891	Pcs. 1,15,285	Pcs. 1,15,797	Pcs. 1,25,618	Pcs. 1,20,666
„ Madapollams and Cambrics	„ 1,30,313	„ 35,279	„ 97,160	„ 26,867	„ 6,982	„ 2,519	„ 5,049	„ 11,357	„ 41,988	„ 32,288
„ Jacconets	....	....	....	....	....	....	....	....	....	....
Prints and Chintz, all Widths and Lengths	„ 22,63,948	„ 11,24,456	„ 16,57,625	„ 15,99,604	„ 10,29,953	„ 4,42,944	„ 18,81,245	„ 5,19,687	„ 5,80,597	„ 11,84,244
Printed Muslins and Jacconets, all Widths and Lengths	„ 7,22,183	„ 2,75,052	„ 3,46,885	„ 3,73,445	„ 1,91,629	„ 2,11,586	„ 4,47,427	„ 1,33,124	„ 2,29,327	„ 2,48,005
Lappets, White	„ 1,48,162	„ 1,16,086	„ 1,01,175	„ 80,015	„ 30,336	„ 28,244	„ 71,701	„ 12,116	„ 35,243	„ 40,927
„ Coloured	„ 22,814	„ 17,417	„ 18,379	„ 5,021	„ 2,000	„ 2,891	„ 9,180	....	„ 795	„ 2,247
Lappet and Lace Scarfs	„ 2,100	„ 5,078	„ 9,431	„ 7,290	„ 1,970	„ 4,182	„ 9,288	„ 2,744	„ 8,095	„ 2,166
Dhoties, Grey	„ 40,22,615	„ 14,49,753	„ 10,45,243	„ 7,06,845	„ 7,54,954	„ 8,57,506	„ 7,16,192	„ 2,30,719	„ 7,17,066	„ 9,00,341
„ Bleached	„ 29,68,588	„ 10,53,365	„ 10,76,404	„ 10,75,806	„ 7,87,009	„ 12,81,239	„ 6,84,248	„ 2,69,158	„ 7,47,587	„ 7,79,111
Scarfs and Sarries, Grey	„ 34,053	„ 34,927	„ 27,645	„ 24,613	„ 3,523	„ 5,335	„ 17,453	„	„ 16,567	„ 31,099
„ „ Bleached	„ 1,76,291	„ 72,029	„ 1,03,680	„ 86,185	„ 43,265	„ 15,822	„ 53,018	„ 7,660	„ 25,220	„ 18,898
„ „ Coloured and Printed	„ 32,13,889	„ 10,98,306	„ 12,99,904	„ 9,67,855	„ 5,33,114	„ 2,33,089	„ 10,52,469	„ 3,69,985	„ 3,24,917	„ 8,54,779
Book Muslins and Lawns	„ 5,58,352	„ 4,63,427	„ 5,23,649	„ 2,92,102	„ 1,86,652	„ 2,85,120	„ 2,83,525	„ 63,479	„ 1,41,157	„ 1,76,066
Gauze, Plain, Figured, Striped and Checked	„ 2,99,399	„ 1,60,454	„ 1,90,035	„ 3,66,173	„ 2,32,681	„ 13,910	„ 34,520	„ 19,996	„ 70,533	„ 53,601
Doria and Mull Stripes	„ 5,32,361	„ 2,86,727	„ 4,30,496	„ 2,66,010	„ 89,912	„ 88,416	„ 3,14,485	„ 30,562	„ 70,787	„ 1,64,455
Cotton and Linen Ticks	„ 2,259	„ 2,915	„ 2,403	„ 536	„ 834	„ 270	„ 3,084	„ 864	„ 323	„ 1,070
Twills & Drills, and Denims, Cold.	„ 1,22,772	„ 1,47,663	„ 2,08,029	„ 1,52,978	„ 86,363	„ 53,731	„ 1,41,318	„ 63,812	„ 67,474	„ 81,994
Imitation Linen Dhoties and Sarries.	„ 68,259	„ 16,431	„ 23,224	„ 12,144	„ 11,182	„ 3,140	„ 8,783	„ 1,176	„ 16,478	„ 7,167
Embd. Muslins, Jacconets and Scarfs (White)	„ 1,50,202	„ 1,63,835	„ 1,39,459	„ 55,293	„ 2,456	„ 24,798	„ 1,97,901	„ 8,632	„ 24,136	„ 1,02,674
Nainsooks, Coloured, 12 yds.	„ 724	„ 1,387	„ 446	„ 12	....	....	1,952	....	....	„ ....
Trouserings and Washing Checks.	„ 1,14,422	„ 68,399	„ 48,029	„ 44,675	„ 15,362	„ 13,480	„ 84,877	„ 29,773	„ 9,981	„ 30,412
Merod. Tussore Suitings	„ 1,03,121	„ 61,564	„ 1,59,441	„ 1,40,745	„ 19,464	„ 14,223	„ 1,72,681	„ 25,794	„ 5,265	„ 27,667
Harwards, Oxfords and Zephyrs	„ 1,30,090	„ 74,989	„ 1,32,136	„ 68,584	„ 18,262	„ 28,836	„ 2,44,175	„ 25,996	„ 26,223	„ 69,243
Satin	„ 1,02,980	„ 69,778	„ 60,610	„ 52,927	„ 29,415	„ 14,301	„ 1,18,789	„ 24,834	„ 32,712	„ 1,36,118
Coatings and Tweeds and Cotton and Art Silk Voile and Crepe	„ 1,10,194	„ 92,560	„ 1,82,294	„ 1,74,332	„ 96,649	„ 98,987	„ 2,68,139	„ 58,268	„ 60,215	„ 1,54,734
Italians and Poplins	„ 81,375	„ 68,073	„ 1,22,528	„ 1,05,847	„ 34,307	„ 49,595	„ 1,43,810	„ 31,463	„ 16,583	„ 49,226
Dimities, Brocades and Brilliants	„ 2,68,234	„ 1,34,774	„ 1,87,423	„ 1,09,573	„ 45,885	„ 40,791	„ 1,12,421	„ 40,434	„ 41,827	„ 1,53,211
Velvets, Cotton	„ 58,005	„ 5,962	„ 19,809	„ 20,231	„ 17,489	„ 12,820	„ 25,512	„ 13,301	„ 1,0727	„ 18,744
Grenadines, Cotton (Silk Flowered)	„ 26,052	„ 34,557	„ 49,595	„ 29,726	„ 4,702	„ 12,273	„ 30,830	„ 12,425	„ 18,611	„ 31,787
Cotton and Artificial Silk Piece-goods.	*	*	*	„ †8,085	„ 2,854	„ 29,228	„ 89,494	„ 12,885	„ 10,317	„ 72,301
Total for 12 months.	Pcs. 1,68,46,967	Pcs. 73,50,060	Pcs. 84,84,458	Pcs. 69,74,731	Pcs. 43,43,997	Pcs. 39,02,167	Pcs. 73,38,851	Pcs. 21,36,041	Pcs. 34,76,369	Pcs. 55,45,241
Flannels, Cotton Total for 12 months.	yds. 14,86,624	yds. 7,13,520	yds. 14,11,137	yds. 19,67,545	yds. 4,52,210	yds. 1,46,095	yds. 24,04,798	yds. 1,31,197	yds. 1,10,472	yds. 6,43,002
Nets Do.	„ 12,25,330	„ 17,89,302	„ 19,05,481	„ 22,45,886	„ 2 4,625	„ 8,49,316	„ 4,81,075	„ 1,39,050	„ 4,79,384	„ 8,54,376
Handkerchiefs, White Do.	doz. 1,14,588	doz. 3,04,100	doz. 3,74,761	doz. 1,07,542	doz. 1,30,396	doz. 1,94,330	doz. 1,42,813	doz. 22,654	doz. 69,060	doz. 1,37,037
„ Printed Do.	„ 7,33,763	„ 1,33,987	„ 2,51,744	„ 1,22,750	„ 90,759	„ 84,930	„ 2,84,257	„ 80,943	„ 3,278	„ 33,994
Blankets, Cotton Do.	Pcs. 8,05,308	Pcs. 2,51,888	Pcs. 1,07,795	Pcs. 48,380	Pcs. 16,311	Pcs. 60,023	Pcs. 2,30,369	Pcs. 2,48,566	Pcs. 66,615	Pcs. 1,28,288
Grey Sheetings.	....	....	....	....	....	„ 8,68,865	„ 8,13,404	„ 4,92,779	1,56,602	„ 2,19,835

* Not recorded. † From 1st May.

Description of Goods.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.	From 1st Jan. to 31st Dec. 1919.	From 1st Jan. to 31st Dec. 1920.	From 1st Jan. to 31st Dec. 1921.	From 1st Jan. to 31st Dec. 1922.	From 1st Jan. to 31st Dec. 1923.
YARNS.										
Grey Mule and Medio, 10/24's say 20's	lbs. 1,17,765	lbs. 2,031	lbs. 600	lbs. 4,383	lbs. 150	lbs. 13,55,708	lbs. 43,11,110	lbs. 40,27,920	lbs. 78,72,287	lbs. 53,41,310
„ „ 26/32's „ 30's	„ 26,84,144	„ 11,82,396	„ 1,31,582	„ 48,915	„ 54,081	„ 12,71,658	„ 34,56,623	45,44,712	„ 95,61,516	„ 42,17,294
„ „ 34/42's „ 40's	„ 21,83,698	„ 24,29,053	„ 14,39,944	„ 403,315	„ 2,83,134	„ 14,09,586	„ 61,61,363	„ 79,16,633	„ 94,83,063	„ 85,73,347
„ „ 44/52's „ 50's	„ 10,97,391	„ 9,07,738	„ 8,42,809	„ 2,23,576	„ 1,45,737	„ 7,45,132	„ 8,31,992	„ 14,70,532	„ 14,74,480	„ 11,86,267
„ „ 54/60's „ 60's	„ 5,73,247	„ 4,12,512	„ 3,01,245	„ 1,50,490	„ 96,561	„ 6,27,481	„ 13,76,410	„ 8,02,542	„ 9,62,002	„ 5,53,933
„ „ above 60's	„ 7,44,340	„ 6,86,139	„ 6,38,764	„ 3,12,383	„ 2,11,050	„ 5,66,396	„ 7,43,963	„ 12,58,864	„ 13,06,339	„ 11,59,084
Grey Water and Mock, 16/24's say 20's	„ 12,000	„ 18,750	„ 287	„ 3,000	....	....	„ 6,014	....	„ 3,853	„
„ „ 26/32's „ 30's	„ 15,45,216	„ 30,75,268	„ 9,28,844	„ 5,67,300	„ 65,700	„ 1,69,800	„ 7,95,100	„ 12,88,650	„ 14,47,400	„ 1,54,200
„ „ 40's „	„ 9,08,224	„ 14,55,927	„ 3,11,173	„ 1,10,400	„ 16,500	„ 73,800	„ 2,14,900	„ 3,40,050	„ 5,37,700	„ 1,78,500
„ „ above 40's „	„ 1,14,919	„ 1,59,877	„ 32,405	....	„ 2,000	„ 2,000	„ 3,600	„ 50,959	„ 20,419	„ 12,100
Total for 12 months, Grey Yarns	lbs. 99,80,944	lbs. 1,03,29,691	lbs. 46,27,653	lbs. 18,23,762	lbs. 8,74,913	lbs. 62,21,561	lbs. 1,79,01,075	lbs. 2,17,00,862	lbs. 3,26,69,059	lbs. 2,13,76,040
Bleached	lbs. 13,93,495	lbs. 14,53,836	lbs. 10,25,457	lbs. 4,48,131	lbs. 3,10,914	lbs. 2,14,821	lbs. 13,73,073	lbs. 13,63,498	lbs. 13,40,418	lbs. 15,36,313
Turkey Red	lbs. 10,43,300	lbs. 13,96,434	lbs. 9,70,039	lbs. 9,60,463	lbs. 5,63,136	lbs. 2,68,070	lbs. 11,72,364	lbs. 7,56,373	lbs. 5,81,718	lbs. 4,01,585
Orange and Yellow	„ 7,71,490	„ 6,13,893	„ 7,04,171	„ 65,200	„ 31,540	„ 1,13,200	„ 4,07,948	„ 3,00,000	„ 2,30,600	„ 3,88,979
Green	„ 2,22,763	„ 1,18,400	„ 2,13,400	....	„ 18,472	„ 83,200	„ 82,000	„ 45,999	„ 52,400	„ 39,600
Other Colours	„ *10,35,447	„ *9,46,142	„ *7,17,504	„ *4,43 419	„ *1,56,872	„ *5,75,847	„ *15,29,278	„ *14,63,915	„ *15,89,265	„ *17,57,278
Total for 12 months, Coloured Yarns	lbs. 30,73,000	lbs. 30,74,869	lbs. 26,05,114	lbs. 14,69,082	lbs. 7,70,020	lbs. 10,40,317	lbs. 31,91,590	lbs. 25,66,287	lbs. 24,53,983	lbs. 25,87,442
Total, all Yarns...	lbs. 1,44,47,439	lbs. 1,48,58,396	lbs. 82,58,224	lbs. 37,40,975	lbs. 19,55,847	lbs. 74,76,699	lbs. 2,24,65,733	lbs. 2,56,30,647	lbs. 3,64,63,460	lbs. 2,54,99,795
COAL AND COKE.										
Coal (from Europe and Australia). Private	Tons 1,81,452	Tons 40,709	Tons 9,384	lbs. 9,551	Tons 1,230	Tons 3,134	Tons 6,146	Tons 2,27,680	Tons 2,45,920	Tons 1,10,476
„ („ Japan) Do.	„ 15,105	„ 10,739	....	„ 191	„ 613	„ 700	„ 3,297	„ 18,320	„ 48,154	„ 1,483
„ („ other Foreign Ports) Do.	„ 1,22,030	„ 47,783	„ 14,120	„ 12,371	„ 35,788	„ 33,489	„ 14,892	„ 1,46,228	„ 1,85,028	„ 2,94,776
„ („ Bengal) Do.	„ 4,17,495	„ 1,77,695	„ 1,444	....	....	„ 9,065	„ 2,94,972	„ 4,32,076	„ 70,462	„ 96,515
Coke („ Europe) Do.	„ 2,271	„ 913	„ 987	....	....	....	....	„ 2,018	„ 7,033	„ 2,316
„ („ Natal) Do.	....	....	....	....	....	....	„ 188	„ 711	3 269	1,204
„ („ Bengal) Do.	„ 107	....	....	....	....	....	....	„ 1,109	....	„ 196
„ („ Europe) By Railways	....	....	....	....	....	....	....	....	....	„ 9,000
Coal („ Europe and Australia) Do.	„ 6,980	....	....	....	....	....	....	„ 2,01,319	„ 3,00,850	„
„ „ other Foreign Ports) Do.	„ 14,084	„ 46,528	....	....	....	....	....	„ 2,54,860	„ 7,440	„
„ („ Bengal) Do.	„ 2,16,316	„ 52,966	....	....	....	....	....	„ 53,687	....	„

* This includes mercerised yarn.

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND COUNTRY CRAFT.

From 1st January to 31st December 1923.

As per Export General Manifests.

TO	Grey and White Piece-goods.			Coloured Piece-goods.		Total.		Twist.	
	Pckgs.	Yards.	Lbs.	Pckgs.	Yards.	Pckgs.	Yards.	Bales.	Lbs.
Bengal-Calcutta	71,838	13,17,35,808	2,65,91,787	15,028	2,59,83,367	86,866	15,77,19,175	26 357	1,02,87,130
Bengal-other Ports	....	....	....	....	....	....	....	....	....
Madras	50	57,725	11,545	58	92,800	108	1,50,525	2,793	11,17,056
Malabar and C. Coasts (Calicut, Cochin, &c.)	1,440	28,30,500	6,53,099	2,320	45,53,764	3,760	73,84,264	21,005	79,62,163
Kutch-Kathiawar (Anjar, Porebunder, &c.)	2,821	51,00,356	13,15,242	2,378	41,24,523	5,194	92,24,879	12,706	48,73,778
British Concan and Gujerat (Broach, Surat, Vengurla, &c.).	401	7,43,437	1,84,801	1,288	20,77,744	1,689	28,21,181	689	2,40,950
Foreign Concan (Borli, Rajpuri, &c.)	3	3,250	715	24	32,734	27	35,984	1	60
Goa (M. Goa), Daman and Diu.	134	2,56,260	64,720	61	1,32,792	195	3,89,052	126	48,840
Sind (Karachi)	59,797	11,25,53,815	2,88,11,844	26,062	4,27,18,068	85,859	15,52,71,883	19,756	78,54,216
British Burmah (Rangoon, Moulmein, &c.)	2,888	42,48,580	9,10,805	8,026	1,27,54,385	10,914	1,70,02,965	24,322	88,60,358
Ceylon (Colombo)	149	2,79,090	62,477	1,243	23,45,990	1,392	26,25,080	340	96,950
China (Hongkong)	1	800	200	....	....	1	800	56,591	2,26,36,400
China (Shanghai)	....	....	....	3	1,400	3	1,400	1,650	6,60,000
China (Tientsin, Amoy)	....	....	....	....	....	....	....	....	....
Japan (Yokohama, Kobe, Moji, &c)	....	....	....	....	....	....	....	....	....
Straits Settlements (Penang and Singapore)	25	65,280	19,781	282	5,96,783	307	6,62,063	3,399	13,45,600
Persia (Bushire, Linga, &c.)	2,550	45,40,001	8,84,819	16,270	2,55,05,615	18,820	3,00,45,616	6,095	23,17,610
Arabia (Jeddah, Muscat, &c.).	1,056	20,77,172	4,37,324	4,837	1,03,19,736	5,893	1,23,96,908	1,213	4,75,200
Turkey—Asiatic	....	....	....	4	9,600	4	9,600	....	....
Mesopotamia — Busreh and Bagdad.	11,502	1,44,58,358	32,38,571	19,767	2,83,63,818	31,269	4,28,22,176	2,363	9,36,400
Syria — Alexandretta, Caifa, Beyrout, &c.	78	1,44,800	43,002	1,121	16,88,887	1,199	18,33,687	4,655	18,37,500
Palestine	....	....	....	....	....	....	....	....	....
Smyrna	....	....	....	5	12,000	5	12,000	168	67,200
Mekran and Sonmiani (Vermalla, Gwadhar, &c.).	3	4,320	1,080	10	21,980	13	26,300	....	....
Aden	1,375	25,35,095	6,32,222	1,741	35,84,856	3,116	61,19,951	6,047	22,37,325
Africa—Mauritius, Seychelles and Reunion.	640	12,58,377	3,33,415	1,134	24,18,925	1,774	36,77,302	2	700
Do. Zanzibar and Pemba	1,319	17,27,239	4,38,811	1,085	16,83,539	2,404	34,10,778	108	43,200
Do. Kenya Colony (Mombasa, Lamoo, &c).	5,484	65,23,238	17,15,665	1,393	20,27,925	6,877	85,51,163	66	25,700
Do. Tanganyika Territory (Dar-es-salam, Tanga, &c.)	2,132	25,07,185	6,44,579	946	14,18,898	3,078	39,26,083	5	1,700
Do. Portuguese East (Beira, Mozambique, &c.).	4,686	68,12,479	15,30,377	962	14,84,262	5,648	82,96,741	....	....
Do. Natal (Durban)	392	7,41,152	1,58,903	508	9,05,300	900	16,46,452	....	....
Do. Cape of Good Hope (Cape Town, East London)	....	....	....	5	9,200	5	9,200	....	....
Do. Somaliland (Magdisha, Djibouti, &c.)	482	9,20,587	2,23,605	144	2,88,745	626	12,09,332	51	18,650
Do. Abyssinia (Massawah)	37	62,920	14,200	62	1,64,100	99	2,27,020	490	1,58,120
Do. Suakim and Port Sudan	1,867	18,91,974	4,02,041	683	10,83,978	2,550	29,75,952	1	200
Do. Egypt (Alexandria, Suez, Port Said, &c.)	75	1,20,685	30,973	2,052	30,01,333	2,127	31,22,018	14,215	56,71,035
Do. Tripoli, Tunis, Algiers	....	....	....	50	72,000	50	72,000	1,391	5,56,400
Do. Madagascar (Nossibe, Majunga, &c.)	....	....	....	....	....	....	....	....	....
Sumatra and Borneo (Padang, Palembang, &c.)	....	....	....	4	4,416	4	4,416	....	....
Java (Batavia, Sourabaya, &c.)	....	....	....	1	625	1	625	375	1,33,250
Siam (Bangkok)	120	2,58,395	63,406	629	14,25,255	749	16,83,650	3,356	13,37,400
Philippine Islands (Maccassar, Manilla, &c.)	....	....	....	1	450	1	450	275	89,000
Turkey in Europe	....	....	....	11	27,120	11	27,120	971	3,88,400
Europe	36	38,530	12,973	13	14,087	49	52,617	2,935	11,71,060
Australia	....	....	....	3	2,010	3	2,010	20	8,000
Cyprus	....	....	....	12	10,500	12	10,500	488	1,95,200
Fiji Islands (Suva)	....	....	....	....	....	....	....	....	....
Socotra	....	....	....	22	27,200	22	27,200	9	3,600
America	....	....	....	....	....	....	....	2	800
Total Exports from 1st January to 31st December 1923.	1,73,381	30,44,97,408	6,94,52,982	1,10,243	18,09,90,710	2,83,624	48,54,88,118	2,15,036	8,36,57,151
Exported same time 1922	1,38,769	25,42,92,354	6,59,28,230	1,00,581	17,64,11,422	2,39,350	43,07,03,776	2,67,711	10,51,22,885
Do. do. 1921	1,20,739	21,25,63,435	5,35,77,720	99,518	15,95,72,347	2,20,257	37,21,35,782	3,14,330	12,43,10,163
Do. do. 1920	1,49,552	24,12,30,910	6,14,82,863	1,57,042	12,03,32,112	3,06,594	36,15,63,022	2,88,778	11,33,51,962
Do. do. 1919	1,32,112	21,93,43,388	5,65,36,165	1,16,313	20,22,86,577	2,48,425	42,16,29,965	3,72,212	14,68,32,081
Do. do. 1918	94,071	15,34,63,774	4,00,25,958	71,424	12,60,63,308	1,65,495	27,95,27,082	1,93,275	7,55,99,059
Do. do. 1917	1,14,845	17,69,34,869	4,61,19,953	86,909	14,82,90,803	1,98,754	32,52,25,672	3,73,187	14,71,67,250
Do. do. 1916	1,75,923	24,93,26,445	7,09,56,464	82,818	13,96,16,532	2,58,741	38,79,42,977	4,10,872	16,26,27,300
Do. do. 1915	1,08,956	19,99,68,079	5,83,50,926	61,045	10,30,38,333	1,70,001	30,30,06,412	4,71,895	18,65,85,698
Do. do. 1914	91,837	16,95,15,937	4,93,61,518	42,084	7,26,02,270	1,33,921	24,21,18,207	4 37,159	17,31,72,953
Do. do. 1913	97,005	17,72,39,570	5,05,27,978	55,071	9.24,67,657	1 52,076	26,97,07,227	5,18,230	20,52,07,962
Do. do. 1912	1,26,681	23,19,76,527	6,60,09,051	64,169	10,72,89,828	1.90,850	33,92,66,455	5,79,281	22,87,59,617

EXPORTS OF ENGLISH AND FOREIGN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND COUNTRY CRAFT.

From 1st January to 31st December 1923.
As per Export General Manifest.

TO	PIECE-GOODS.								TOTAL.		TWIST.	
	Grey.		White.		Coloured and Printed		Country Dyed.					
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Lbs.
Bengal-Calcutta	66	94,800	..	..	1,390	14,39,498	..	..	1,456	15,34,298	402	1,43,200
Madras	..	..	..	..	40	91,200	..	..	40	91,200	63	20,700
Malabar and C. Coasts	7,940	1,44,02,573	1,878	39,04,513	594	12,83,764	..	..	10,412	1,95,90,850	2,232	8,30,874
Kutch and Kathiawar (Anjar, Porebunder, &c.)	2,839	51,02,017	774	13,56,339	1,063	21,89,166	..	..	4,726	86,47,522	132	45,475
British Concan and Gujerat Broach, Surat, Vengurla, &c.).	627	1,170,834	194	3,99,132	91	1,34,680	..	..	912	17,04,646	69	11,603
Foreign Concan (Borli, Rajpuri, &c.)	..	..	1	575	..	..	..	..	1	575	2	550
Goa (M. Goa), Daman and Diu	741	13,93,006	107	1,97,366	57	1,14,344	..	..	905	17,04,716	8	2,800
Sind, (Karachi)	5,380	94,91,254	370	7,67,200	2,250	44,41,747	..	..	8,000	1,47,00,201	687	2,54,574
British Burmah (Rangoon, Moulmein &c.).	14	22,800	13	25,910	89	1,44,349	..	..	116	1,93,059	130	52,000
Ceylon (Colombo)	526	5,16,472	203	3,58,395	378	5,00,021	..	..	1,107	13,74,888	4	1,350
China (Hongkong)	..	..	2	2,230	9	7,597	..	..	11	9,827	..	..
Do. (Shanghai)	50	95,000	..	..	..	..	..	..	50	95,000	..	..
Do. (Tientsin)	..	..	..	..	2	1,640	..	..	2	1,640	..	..
Japan (Yokohama, Kobe, Moji, &c.)	16	40,000	..	..	2	1,800	..	..	18	41,800	..	..
Straits Settlements (Penang and Singapore)	3	3,400	33	64,435	22	38,678	7	18,800	65	1,25,313	..	..
Persia (Bushire, Linga, &c)	1,079	11,77,805	309	7,48,439	1,101	16,55,687	285	3,86,440	2,774	39,68,371	2,190	8,30,504
Arabia (Jeddah, Muscat, &c.)	6,088	55,27,529	789	23,28,543	747	18,75,215	483	17,96,348	8,107	1,15,27,635	259	96,594
Turkey—Asiatic	..	..	..	..	..	..	..	..	..	..	..	..
Mesopotamia—Busreh and Bagdad.	7,787	70,37,694	97	1,51,499	369	6,19,356	..	..	8,253	78,08,549	41	12,800
Syria—Alexandretta, Beyrout, Caifa, &c.	94	84,100	1	100	..	..	..	..	95	84,200	5	2,000
Smyrna	..	..	..	..	..	..	..	..	..	..	..	..
Cyprus	..	..	..	..	..	..	..	..	..	..	..	..
Palestine	..	..	..	..	..	..	..	..	..	..	..	..
Mekran and Sonmiani (Vermalla, Gwadhar, &c.)	539	4,88,010	3	8,240	26	39,123	..	..	568	5,35,373	..	..
Aden	17,110	1,56,74,063	162	4,80,913	381	7,93,109	114	2,89,170	17,767	1,72,37,255	420	1,30,848
Africa—Mauritius	95	1,16,083	47	67,113	138	1,73,854	..	..	280	3,57,050	..	..
Do. Zanzibar and Pemba	2,149	19,19,110	77	1,80,118	68	1,27,117	53	60,700	2,347	22,87,045	..	..
Do. Kenya Colony (Mombasa, Lamoo, &c.)	7,940	69,73,275	97	1,65,851	660	9,96,010	8	16,900	8,705	81,52,036	7	2,076
Do. Tanganyika Territory (Dar-es-salam, Tanga, &c.)	2,748	24,67,100	11	13,168	13	25,543	3	3,200	2,775	25,09,011	..	..
Do. Portuguese East (Beira, Mozambique, Ibo, &c.)	299	2,66,180	57	92,129	155	3,17,481	97	1,28,500	608	8,04,290	..	..
Do. Natal (Durban)	..	..	..	..	10	16,819	..	..	10	16,819	..	..
Do. Cape of Good Hope (Cape Town, East London, &c.)	..	..	..	..	..	..	..	..	..	..	..	..
Do. Somaliland (Magdisha, Djibouti, Berbera, &c.)	247	1,98,500	..	..	2	3,120	..	..	249	2,01,620	14	4,200
Do. Abyssinia (Massowah)	1,340	11,98,500	..	..	5	8,064	2	2,500	1,347	12,09,064	4	1,200
Do. Suakim and Port Sudan	4,269	38,23,400	6	7,374	8	12,200	1	4,000	4,284	38,46,974	..	..
Do. Egypt (Alexandria, Suez, Port Said, &c.)	81	75,300	..	..	..	..	..	..	81	75,300	93	36,700
Do. Tripoli, Tunis, Algiers, &c.	..	..	..	..	..	..	..	..	..	..	15	6,000
Do. Madagascar (Nossibe, Majunga, &c).	..	..	..	..	..	..	..	..	..	..	..	..
Sumatra and Borneo (Padang, Palembang, &c.).	..	..	..	..	3	1,632	1	600	4	2,232	..	..
Java (Batavia, Sourabaya, &c.)	..	..	..	..	3	3,400	..	..	3	3,400	..	..
Siam (Bangkok)	25	22,500	1	1,850	25	26,167	..	..	51	50,517	41	12,300
Europe	..	..	1	360	68	1,18,875	..	..	69	1,19,235	1	100
East India and Philippine Islands (Maccassar, etc.)	..	..	..	..	2	2,901	..	..	2	2,901	..	..
Fiji Islands (Suva)	..	..	..	..	..	..	..	..	..	..	..	..
Socotra	13	9,000	..	..	..	..	..	..	13	9,000	..	..
America	..	..	..	..	..	..	..	..	..	..	..	..
Total Exports from 1st January to 31st December 1923.	70,155	7.93,90,305	5,233	1,13,21,792	9,771	1,72,04,157	1,054	27,07,158	86,213	11,06,23,412	6,819	24,98,448
Exported same time 1922	70,850	7,06,91,373	5,095	1,14,05,152	11,106	1,95,92,470	778	20,30,689	87,829	10,37,09,684	6,427	22,39,696
Do. do. 1921	66,084	7,38,08,056	5,345	1,22,08,974	14,975	1,55,01,403	1,783	36,82,053	88,187	10,52,00,486	3,781	13,55,970
Do. do. 1920	43,616	5,19,46,756	5,669	1,36,72,707	12,699	2,48,12,354	1,584	37,30,372	63,568	9,41,62,189	2,016	6,87,337
Do. do. 1919	44,148	7,14,40,148	11,416	3,13,53,684	22,601	4,80,61,253	2,826	59,44,754	80,991	15,67,99,839	12,739	49,05,903
Do. do. 1918	64,337	7,03,59,002	8,644	2,30,95,519	19,934	3,60,89,844	3,945	80,95,583	96,860	13,76,39,948	3,548	12,93,395
Do. do. 1917	16,338	2,82,59,190	10,418	2,59,55,594	21,527	4,21,93,267	7,413	1,36,85,587	55,696	11,00,93,638	3,281	9,12,019
Do. do. 1916	25,760	4,16,83,336	12,217	2,73,98,995	20,555	4,08,29,296	12,720	2,28,87,406	71,252	13,27,99,033	5,891	16,76,876
Do. do. 1915	11,754	2,40,92,000	10,905	2,43,68,466	20,863	4,39,20,266	6,850	1,30,89,431	50,372	10,54,70,163	4,616	14,14,995
Do. do. 1914	17,068	3,39,61,113	12,182	2,74,59,214	15,196	3,27,42,440	9,032	1,76,50,154	53,478	11,18,12,921	3,312	10,26,675
Do. do. 1913	20,276	4,07,21,654	16,768	3,96,37,303	19,995	4,65,80,580	14,197	2,57,70,281	71,236	15,27,09,818	4,414	13,39,188
Do. do. 1912	19,907	3,99,53,234	19,737	4,61,94,153	19,758	4,39,01,599	15,893	3,37,53,974	75,295	16,38,02,960	4,845	15,04,859

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY BY RAIL.

From 1st January to 31st December 1923.

G. I. P. AND CONNECTED RAILWAYS.

TO	Indian Piece-Goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
GREAT INDIAN PENINSULA RAILWAY.				
BOMBAY TO NASIK, EXCLUDING NASIK	635	1	82	
NASIK	1,513	2	1,122	
NASIK TO MANMAD	1,207	7	4,784	
MANMAD TO BHUSAVAL	2,512	101	2,557	
BHUSAVAL TO AKOLA, EXCLUDING AKOLA AND KHAMGAON	1,345	46	387	
AKOLA	2,035	55	623	
AKOLA TO BADNERA	386	11	137	
BADNERA TO WARDHA, EXCLUDING WARDHA	285	3	42	
WARDHA	732	3	3	
WARDHA TO ITWARI BAZAR, EXCLUDING NAGPUR	1,665	290	11,605	
NAGPUR	919	29	294	
BHUSAVAL TO KHANDWA, EXCLUDING KHANDWA	1,602	27	2,128	
KHANDWA	1,114	23	464	
KHNDWA TO ITARSI	1,457	97	756	
ITARSI TO NAGPUR	456	3	725	
ITARSI TO GADARVADA	656	31	404	
GADARVADA TO JUBBULPORE, EXCLUDING JUBBULPORE	1,108	58	348	
JUBBULPORE	2,886		1,286	
G. I. P. RAILWAY.—BRANCH LINES.				
DHOND-MANMAD RAILWAY.				
MANMAD TO DHOND, EXCLUDING AHMEDNAGAR	1,220	6	752	
AHMEDNAGAR	1,422	31	1,727	
CHALISGAON-DHULIA LINE	636	16	719	
JALGAON-AMALNER LINE	582	3	706	
JALAMB TO KHAMGAON	817	17	105	
BADNERA TO AMRAOTI	1,400	55	174	
WARDHA COAL RAILWAY.				
WARDHA TO BALLARSHAH, EXCLUDING WARORA	316	18	148	
WARORA	318	10	35	
MOHPANI via GADARVADA	..		..	
INDIAN MIDLAND RAILWAY via ITARSI.				
ITARSI TO BHOPAL INCLUSIVE	1,110	16	153	
BHOPAL TO UJJAIN SECTION AND via	1026	49	436	
BHOPAL TO BINA	735	5	132	
BINA TO KATNI AND via	18,049	183	3,840	
BINA TO BARAN AND via	565	12	384	
BINA TO JHANSI	803	16	230	
JHANSI TO CAWNPORE, EXCLUDING CAWNPORE	12	..	33	
CAWNPORE AND via	68,611	1,806	7,075	
STATIONS BETWEEN JHANSI AND MANIKPUR AND via	1,692	30	3,351	
CAWNPORE-BANDA SECTION	..	..	..	
JHANSI TO GWALIOR, EXCLUDING GWALIOR	5	..	..	
GWALIOR AND via GWALIOR	1,203	28	148	
GWALIOR TO AGRA, EXCLUDING AGRA	44	..	46	
AGRA AND via	2,718	20	188	
STATIONS BETWEEN AGRA AND ALIGARH	45	..	55	
ALIGARH	89	3	136	
Via ALIGARH, OUDH AND ROHILKHAND RAILWAY	..	..	44	
STATIONS BETWEEN AGRA AND DELHI	87	20	1	
ALIGARH TO SAHARANPUR via GHAZIABAD AND CHANDOUSI	38	..	55	
GHAZIABAD TO MORADABAD		..	10	
DELHI	..	..	..	
DELHI-KALKA RAILWAY		..	..	
STATIONS BETWEEN SAHARANPUR AND LAHORE, EXCLUDING AMRITSAR AND LAHORE	..	..	..	
AMRITSAR	..	..	..	
LAHORE		..	..	
STATIONS BEYOND LAHORE	37	..	..	
STATIONS ON SOUTHERN PUNJAB RAILWAY AND via	..	..	..	
STATIONS ON DHOLPUR-BARI RAILWAY	..	..	..	
Carried forward	1,26,093	3,367	48,430	

G. I. P. AND CONNECTED RAILWAYS—*continued.*

TO	Indian Piece-Goods.		Indian Twist.	Remarks
	Bales.	Boxes.	Bales.	
Brought forward ..	1,26,093	3,367	48,430	
EAST INDIAN RAILWAY via JUBBULPORE.				
JUBBULPORE TO KATNI	..	..	..	
KATNI TO MANIKPUR	2,117	10	41	
MANIKPUR TO ALLAHABAD	5	..	17	
STATIONS EAST OF ALLAHABAD, EXCLUDING CALCUTTA ..	..	..	..	
CALCUTTA	156	113	27	
STATIONS BETWEEN CAWNPORE AND ALLAHABAD	..	..	..	
ALLAHABAD	..	1	..	
STATIONS BETWEEN CAWNPORE AND LUCKNOW	..	..	..	
LUCKNOW	..	..	..	
STATIONS BEYOND LUCKNOW	..	..	..	
STATIONS BETWEEN CAWNPORE AND AGRA	..	..	..	
STATIONS BETWEEN AGRA AND HATHRAS	278	..	2	
HATHRAS	..	..	..	
STATIONS BETWEEN HATHRAS AND CAWNPORE-ACHNERA RAILWAY	1	..	1	
STATIONS BETWEEN HATHRAS AND MUTTRA	1	..	..	
MUTTRA	..	..	..	
STATIONS BETWEEN HATHRAS AND DELHI	..	..	..	
DELHI	..	..	7	
DELHI TO BHATINDA	..	..	..	
BHATINDA TO LAHORE AND BEYOND	..	..	..	
STATIONS ON CENTRAL PROVINCES RAILWAY via MURTAJAPUR ..	3,126	147	480	
PULGAON-ARVI RAILWAY	50	..	23	
PACHORA-JAMNER RAILWAY	156	1	19	
BENGAL-NAGPUR RAILWAY via NAGPUR.				
NAGPUR TO RAIPUR, EXCLUDING RAIPUR	1,751	48	393	
RAIPUR	1,342	1	407	
RAIPUR TO BILASPUR	276	1	280	
STATIONS EAST OF BILASPUR (EXCLUDING ARMENIAN GHAT, HOWRAH AND CALCUTTA)	6,607	17	192	
HOWRAH AND CALCUTTA	79	..	..	
ARMENIAN GHAT	165	5	..	
BILASPUR TO KATNI, EXCLUDING KATNI	46	..	15	
KATNI AND VIA	..	..	..	
STATIONS ON BENGAL-NAGPUR RAILWAY VIA JUBBULPORE	160	1	364	
Do. do. do. VIA ITWARI	456	7	399	
HYDERABAD-GODAVARY VALLEY RY.				
MANMAD TO SECUNDERABAD AND VIA, EXCLUDING AURANGABAD AND JALNA	2,767	262	6,576	
AURANGABAD	662	20	73	
JALNA	1,328	55	746	
STATIONS ON RAJPUTANA-MALWA RAILWAY via KHANDWA ..	113	16	6	
STATIONS ON TAPTI-VALLEY RAILWAY via AMALNER	..	..	..	
SOUTHERN SECTION.				
GREAT INDIAN PENINSULA RAILWAY.				
STATIONS BETWEEN KALYAN AND POONA	630	7	578	
POONA	1,779	62	588	
POONA TO DHOND	164	1	33	
STATIONS BETWEEN DHOND AND KURDUWADI	192	10	491	
KURDUWADI	36	5	320	
KURDUWADI TO HOTGI, EXCLUDING SHOLAPUR	9	..	33	
SHOLAPUR	1,065	133	1,213	
HOTGI TO WADI	722	45	486	
WADI TO RAICHUR	614	82	503	
STATIONS ON DHOND-BARAMATI RAILWAY VIA DHOND ..	109	8	56	
STATIONS ON BARSI LIGHT RAILWAY	1,116	136	670	
STATIONS ON MATHERAN STEAM LIGHT TRAMWAY via NERAL ..	..	..	..	
Carried forward ..	1,54,171	4,561	63,469	

G. I. P. AND CONNECTED RAILWAYS—*continued.*

TO	Indian Piece-goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
Brought forward ..	1,54,171	4,561	63,469	
NIZAM'S RAILWAY.				
WADI TO BEGAMPAT	98	1	787	
HYDERABAD	714	130	149	
SECUNDERABAD	3,708	559	1,262	
SECUNDERABAD TO WARANGAL	117	8	1,168	
STATIONS BETWEEN WARANGAL AND BEZWADA	38	2	51	
BEZWADA AND VIA	3,705	89	15,899	
VIA SECUNDERABAD (H. G. V. RY.)	..	..	..	
MADRAS AND SOUTHERN MAHRATTA RAILWAY.				
RAICHUR TO GUNTAKAL	250	10	2,750	
STATIONS BETWEEN GUNTAKAL AND MADRAS	3,163	147	2,609	
MADRAS	4,623	972	3,479	
STATIONS EAST OF BANGALORE, EXCLUDING BANGALORE ..	1,595	280	476	
HOTGI TO BIJAPUR	349	7	171	
BIJAPUR TO BAGALKOT	707	34	947	
BAGALKOT TO GADAG	427	17	2,141	
POONA TO MIRAJ	3,202	99	2,124	
MIRAJ TO KOLHAPUR	1,762	92	1,382	
STATIONS BETWEEN MIRAJ AND BELGAUM	1,098	42	2,954	
BELGAUM	1,256	53	956	
BELGAUM TO LONDA	1	..	..	
LONDA TO MARMAGOA	..	..	..	
STATIONS BETWEEN LONDA AND HUBLI	223	6	60	
HUBLI	725	43	526	
HUBLI TO BIRUR	1,216	49	412	
BIRUR TO SHIMOGA	216	2	2	
STATIONS BETWEEN BIRUR AND BANGALORE	174	4	21	
BANGALORE	2,792	233	633	
BANGALORE TO NANJANGUD	735	27	53	
STATIONS BETWEEN HUBLI AND GADAG	..	..	321	
GADAG	644	44	719	
GADAG TO BELLARY	162	2	304	
BELLARY	704	91	405	
BELLARY TO GUNTAKAL	12	3	..	
GUNTAKAL TO BEZWADA AND BEYOND	664	18	1,803	
GUNTAKAL TO DHARMAVARAM	270	1	40	
DHARMAVARAM TO BANGALORE	413	8	90	
STATIONS SOUTH-EAST OF DHARMAVARAM	465	..	30	
TOTAL EXPORTS BY G. I. P. & CONNECTED RYS. IN 1923 ..	1,90,399	7,634	1,08,193	
Do. do. do. 1922 ..	1,93,445	3,698	1,21,533	
Do. do. do. 1921 ..	2,06,658	2,012	1,11,289	
Do. do. do. 1920 ..	1,73,134	5,414	93,076	
Do. do. do. 1919 ..	2,16,971	1,484	61,191	
Do. do. do. 1918 ..	68,007	2,502	45,973	
Do. do. do. 1917 ..	26,370	390	19,223	
Do. do. do. 1916 ..	25,663	448	19,479	
Do. do. do. 1915 ..	19,322	644	15,672	
Do. do. do. 1914 ..	12,033	231	7,059	

Bombay, Baroda & Central India Railway.
(INCLUDING RAJPUTANA-MALWA RAILWAY).

TO	Indian Piece-goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
BROAD-GAUGE SYSTEM.				
BOMBAY TO SURAT, EXCLUDING SURAT	1,647	277	1,410	
SURAT	1,752	32	2,393	
SURAT TO BROACH, EXCLUDING BROACH	393	23	254	
BROACH	590	29	374	
STATIONS ON THE BROACH-JAMBUSAR RAILWAY	150	1	164	
BROACH TO BARODA, EXCLUDING BARODA	133	..	36	
BARODA	333	8	838	
BARODA TO ANAND, EXCLUDING ANAND	31	8	264	
ANAND	26	..	302	
ANAND TO GODHRA, EXCLUDING GODHRA	316	6	145	
BARODA TO GODHRA, EXCLUDING BARODA AND GODHRA	66	..	3	
GODHRA	281	11	55	
ANAND TO AHMEDABAD, EXCLUDING AHMEDABAD	113	2	1,807	
AHMEDABAD	12,462	612	10,966	
AHMEDABAD TO KHARAGHODA	215	..	657	
GODHRATO RUTLAM	1,205	108	1,049	
RUTLAM TO UJJAIN	680	40	469	
NAGDA TO MUTTRA JUNCTION	2,902	278	1,777	
STATIONS ON THE AGRA BAYANA CHORD, EXCLUDING AGRA	..	..	..	
AGRA	1,808	153	68	
VIA KANKRAKHARI	..	..	..	
„ UDHNA	1,048	3	743	
„ KOSAMBA	8	..	..	
„ ANKLESVAR	63	2	49	
„ BROACH	..	..	..	
„ MIYAGAM, VISHVAMITRI, SAMLAYA AND TIMBA ROAD	439	12	1,099	
„ CHAMPANER	63	..	..	
„ GODHRA	57	..	3	
„ NADIAD	29	..	100	
„ ANAND	192	..	556	
„ AHMEDABAD	194	..	4,324	
„ SABARMATI (A. D. RY.)	9	2	192	
„ UJJAIN (G. I. P. RY.)	1	..	45	
„ KOTAH	105	8	53	
„ SIWAI MADHOPUR	119	..	1,012	
„ AGRA	..	..	2	
„ BILIMORA	43	4	44	
„ MUTTRA, EXCLUDING DELHI SADAR AND *VIA* DELHI JUNCTION)	..	..	..	
„ MUTTRA TO DELHI SADAR STATION	42,783	426	1,914	
„ „ TO *VIA* DELHI	976	6	513	
Carried forward	71,232	2,051	33,680	

	TO		Indian Piece-goods.		Indian Twist.	Remarks.
			Bales.	Boxes.	Bales.	
	Brought forward ..		71,232	2,051	33,680	
	METRE-GAUGE SYSTEM.					
VIA RUTLAM.	RUTLAM TO KHANDWA	1923	3,045	149	3,076	
	RUTLAM TO CHITORGARH	1923	3,075	18	1,309	
	VIA CHITORGARH	1923	1,868	9	359	
	CHITORGARH TO HATUNDI	1923	1,752	13	192	
VIA SABARMATI.	AJMER	1923	983	20	62	
	AHMEDABAD TO MARWAR RY. JUNCTION.	1923	704	25	1,690	
	MARWAR RY. JUNCTION TO AJMER	1923	1,085	48	1,457	
	AJMER TO PHULERA	1923	78	..	11	
	PHULERA TO KUCHAMAN ROAD	1923	93	1	6	
	REWARI-PHULERA CHORD LINE	1923	593	3	21	
	PHULERA TO JEYPUR	1923	2,401	16	74	
	JEYPUR TO BANDIKUI	1923	143	..	8	
	BANDIKUI TO ACHNERA	1923	359	..	8	
	ACHNERA TO AGRA, EXCLUDING AGRA	1923	..	..	..	
	AGRA *VIA* BAYANA	1923	..	..	..	
	ACHNERA TO CAWNPORE	1923	..	..	..	
	BANDIKUI TO DELHI, EXCLUDING DELHI	1923	381	..	861	
	DELHI	1923	..	141	..	
	REWARI TO FAZILKA AND BEYOND	1923	49,444	178	12,279	
	VIA KALOL	1923	..	6	..	
	,, MEHSANA	1923	1,044	4	3,938	
	,, PALANPUR	1923	..	43	..	
	,, MARWAR RAILWAY JUNCTION	1923	4,314	13	3,958	
	,, KUCHAMAN ROAD	1923	247	..	76	
	,, REENGUS	1923	155	..	5	
	,, DELHI	1923	41	..	..	
	,, JAIPUR WEST	1923	45	..	..	
	,, AGRA EAST BANK	1923	..	..	..	
	,, SANGANER	1923	32	..	1	
	,, MUTTRA	1923	..	..	..	
	,, HATHRAS	1923	..	..	..	
	,, KASGANJ	1923	..	..	..	
VIA BHARATPUR.	ACHNERA TO CAWNPORE	1923	14,029	35	3,028	
	BANDIKUI TO ACHNERA	1923	..	..	..	
	VIA HATHRAS	1923	251	..	794	
	,, KASGANJ	1923	1,832	1	2,557	
	,, CAWNPORE	1923	..	..	..	
VIRAMGAM TO WADHWAN		1923	81	..	27	
VIA WADHWAN (B.S. and MORVI DHARANGADHRA RYS.) ..		1923	1,998	34	437	
TOTAL EXPORTS BY B. B. & C. I. RY. IN. ..		1923	1,61,305	2,808	69,914	
Do.	**do.** ..	1922	1,36,533	651	56,710	
Do.	**do.** ..	1921	1,17,311	243	53,725	
Do.	**do.** ..	1920	75,569	160	37,648	
Do.	**do.** ..	1919	20,070	7	30363	
Do.	**do.** ..	1918	12,980	21	43,888	
Do.	**do.** ..	1917	8,006	137	30,818	
Do.	**do.** ..	1916	4,924	104	20,418	
Do.	**do.** ..	1915	3,856	181	29,720	
Do.	**do.** ..	1914	5,812	451	24,044	

SUMMARY OF EXPORTS BY ALL RAILWAYS.

TO	Indian Piece-goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
G. I. P. AND CONNECTED RAILWAYS	1,90,399	7,634	1,08,193	
B. B. & C. I. RAILWAY (INCLUDING RAJPUTANA-MALWA RAILWAY)	1,61,305	2,808	69,914	
TOTAL EXPORTS, 1923 ..	3,51,704	10,442	1,78,107	
Do. do. 1922 ..	3,29,978	4,349	1,78,243	
Do. do. 1921 ..	3,23,969	2,255	1,65,124	
Do. do. 1920 ..	2,48,703	5,574	1,30,724	
Do. do. 1919 ..	2,37,041	1,491	91,554	
Do. do. 1918 ..	80,987	2,523	89,861	
Do. do. 1917 ..	34,376	527	50,041	
Do. do. 1916 ..	30,587	552	39,897	
Do. do. 1915 ..	23,178	825	45,392	
Do. do. 1914 ..	17,845	682	31,103	

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.
1853	20	1870	4,771	1887	14,103	1905	28,295
1854	71	1871	5,074	1888	14,576	1906	29,097
1855	169	1872	5,369	1889	15,887	1907	30,010
1856	272	1873	5,697	1890	16,401	1908	30,576
1857	287	1874	6,226	1891	17,308	1909	31,490
1858	427	1875	6,541	1892	17,815	1910	32,099
1859	625	1876	6,860	1893	18,504	1911	32,839
1860	838	1877	7,320	1894	18,900	1912	33,484
1861	1,587	1878	8,217	1895	19,547	1913	34,656
1862	2,333	1879	8,494	1896	20,254	* 1913–14	34,656
1863	2,507	1880	9,162	1897	21,115	* 1914–15	35,285
1864	2,958	1881	9,890	1898	22,040	* 1915–16	35,833
1865	3,363	1882	10,149	1899	23,523	* 1916–17	36,286
1866	3,563	1883	10,458	1900	24,752	* 1917–18	36,333
1867	3,929	1884	11,631	1901	25,363	* 1918–19	36,616
1868	4,008	1885	12,283	1902	25,931	* 1919–20	36,735
1869	4,255	1886	12,892	1903	26,956	* 1920–21	37,029
				1904	27,565	* 1921–22	37,266
						* 1922-23	37,618

* Official year ending 31st March.

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail from Bombay during the years 1914 to 1923.

Year.	Piece-Goods.		Total (Piece-Goods.)	Yarns.				Total. (Yarns.)		Remarks.
	By Sea.	By Rail.		By Sea.		By Rail.				
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.	
1914	1,33,921	18,527	1,52,448	4,37,159	17,31,72,953	31,103	1,23,82,683	4,68,262	18,55,55,636	
1915	1,70,001	24,003	1,94,004	4,71,895	18,65,85,698	45,392	1,76,76,781	5,17,287	20,42,62,479	
1916	2,58,741	31,139	2,89,880	4,10,872	16,26,27,300	39,897	1,51,38,432	4,50,769	17,77,65,732	
1917	1,98,754	34,903	2,33,657	3,73,187	14,71,67,250	50,041	1,92,81,504	4,23,228	16,64,48,754	
1918	1,65,495	83,510	2,49,005	1,93,275	7,55,99,059	89,861	3,48,46,025	2,83,136	11,04,45,084	
1919	2,48,425	2,38,532	4,86,957	3,72,212	14,68,32,081	91,554	1,91,92,320	4,63,765	16,60,24,401	
1920	3,06,594	2,54,277	5,60,871	2,88,778	11,33,51,962	1,30,724	4,77,74,427	4,19,502	16,11,26,389	
1921	2,20,257	3,26,224	5,46,481	3,14,330	12,43,10,163	1,65,124	6,14,29,988	4,79,454	18,57,40,151	
1922	2,39,350	3,34,327	5,73,677	2,67,711	10,51,22,885	1,78,243	6,70,17,353	4,45,954	17,21,40,238	
1923	2,83,624	3,62,146	6,45,770	2,15,036	8,36,57,151	1,78,107	6,65,96,379	3,93,143	15,02,53,530	

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years 1914 to 1923.

By	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
Steamers and Country Craft	17,73,926	15,72,322	12,44,544	19,85,707	19,51,999	11,53,495	20,82,890	22,96,830	17,59,772	23,06,101
B. B. & C. I. Railway	35,53,077	30,28,746	26,35,251	31,06,575	27,91,572	26,17,871	24,59,186	27,81,012	24,92,378	25,84,859
G. I. P. Railway	54,82,935	67,76,326	60,95,915	39,49,424	32,18,264	51,38,112	63,88,732	55,66,333	57,87,680	42,51,695
B. P. T. Railway (*via* G. I. P.)	....	1,79,109	6,18,768	*3,52,096	2,40,471	3,73,807	4,91,572	8,34,967	10,65,652	23,69,983
Do. (*via* B. B. & C. I. Railway)	....	11,571	1,36,615	2,90,227	79,324	36,018	2,43,106	76,787	2,43,712	12,06,310
Total Cwts.	1,08,09,938	1,15,68,074	1,07,31,093	96,84,029	82,81,630	93,19,303	1,16,65,486	1,15,55,929	1,13,49,194	1,27,18,948
Total F.-P. Bales of 3½ Cwts. each	30,88,554	33,05,164	30,66,027	27,66,866	23,66,180	26,62,658	33,32,996	33,01,694	32,42,627	36,33,985

Statement showing the Exports of Cotton to Europe, China, Japan, Calcutta, &c., from Bombay during the years 1914 to 1923.

To	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Europe	11,13,016	4,03,322	2,93,876	3,58,378	1,90,529	3,37,043	6,49,736	5,03,215	6,28,674	9,80,710
China	32,676	93,735	1,07,453	39,226	18,494	47,630	1,44,827	3,42,142	3,48,753	383,776
Japan	12,44,812	15,69,144	15,42,589	14,15,278	7,48,154	11,49,791	11,68,690	14,81,525	13,38,125	15,92,506
America	25	250	....	....	....	2,235	405	100	2,895	11,392
Calcutta and other Ports	19,310	13,572	12,798	2,254	7,797	12,483	23,135	28,349	53,149	40,818
Total Bales	24,09,839	20,80,023	19,56,716	18,15,136	9,64,974	15,49,182	19,86,793	23,55,331	23,71,596	30,09,202

EXPORTS OF INDIAN SPUN TWIST BY SEA AND RAIL FROM BOMBAY CONVERTED INTO BALES OF 400 lbs. EACH.

JANUARY 1ST TO DECEMBER 31ST.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1880.....	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881.....	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882.....	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883.....	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884.....	127,318	13,846	141,164	48,226	189,390	6,049	195,439
1885.....	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886.....	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887.....	205,158	39,730	244,888	47,799	292,687	3,475	296,162
1888.....	2,34 071	52,697	286,768	49,789	336,557	2,250	338,807
1889.....	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890.....	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891.....	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892.....	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893.....	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894.....	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895.....	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896.....	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897.....	361,221	645	361,866	91,095	452,961	5,822	458,783
1898.....	437,645	475	438,120	108,691	546,811	7,125	553,936
1899.....	579,619	250	579,869	94,029	673,898	4,408	678,306
1900.....	253,331	100	253,431	87,998	341,429	5,480	346,909
1901.....	536,195	....	536,195	99,599	635,794	6,670	642,464
1902.....	555,487	....	555,487	111,259	666,746	7,427	674,173
1903.....	604,044	....	604,044	113,256	717,300	8,348	725,648
1904.....	460,316	3	460,319	113,381	573,700	9,789	583,489
1905.....	651,870	....	651,870	91,603	743,473	8,099	751,572
1906.....	596,926	500	597,426	99,628	697,054	15,417	712,471
1907.....	412,127	200	412,327	190,387	602,714	19,218	621,932
1908.....	441,899	....	441,899	144,312	586,211	18,334	604,545
1909.....	510,746	....	510,746	120,406	631,152	19,302	650,454
1910.....	424,893	....	424,893	130,506	555,399	19,103	574,502
1911.....	275,087	....	275,087	121,369	396,456	18,927	415,383
1912.....	433,989	....	433,989	137,910	571,899	13,400	585,299
1913.....	405,359	....	405,359	107,661	513,020	15,011	528,031
1914.....	324,586	....	324,586	108,346	432,932	30,957	463,889
1915.....	358,777	....	358,777	107,687	466,464	44,192	510,656
1916.....	303,692	....	303,692	102,876	406,568	37,846	444,414
1917.....	286,366	107	286,472	81,445	367,918	48,203	416,121
1918.....	108,568	....	108,568	80,429	188,997	87,115	276,112
1919.....	270,058	389	270,447	96,633	367,080	78,892	445,972
1920.....	175,688	....	175,688	107,692	283,380	119,436	402,816
1921.....	152,911	10	152,921	157,864	310,785	153,574	464,359
1922.....	118,970	....	118,970	143,837	262,807	167,543	430,350
1923.....	58,241	....	58,241	156,795	215,036	178,107	393,143

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts.	Exports to			Mill consumption.	Total.	Years ending 30th June.	Receipts.	Exports to.			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere	Total.		
1859	....	490	152	642			1886	1,480	1,009	61	1,070	391	1.46
1860	....	566	202	768			1887	1,703	1,147	40	1,187	454	1,641
1861	....	835	61	896	American War.		1888	1,472	893	58	951	500	1,451
1862	....	911	8	919	In 1863 and 1864		1889	1,851	1,286	46	1,332	565	1,897
1863	....	867	3	870	Bombay Imported Cotton		1890	2,235	1,488	71	1,559	636	2,195
1864	....	1,065	1	1,066	from China		1891	2,020	1,070	107	1,177	762	1,939
1865	....	1,187	14	1,201	42	1,243	1892	1,770	905	202	1,107	728	1,835
1866	....	1,277	5	1,282	46	1,328	1893	1,738	816	169	985	724	1,709
1867	....	1,030	48	1,078	47	1,125	1894	1,769	908	159	1,067	731	1,798
1868	....	1,225	56	1,281	48	1,329	1895	1,540	525	143	668	815	1,483
1869	....	1,115	50	1,165	49	1,214	1896	2,151	800	346	1,146	849	1,995
1870	....	967	39	1,006	50	1,056	1897	1,612	603	405	1,008	703	1,711
1871	1,085	1,002	48	1,050	52	1,102	1898	1,730	424	409	833	817	1,650
1872	1,151	1,079	34	1,113	53	1,166	1899	2,033	578	520	1,098	951	2,049
1873	978	917	34	951	67	1,018	1900	988	117	444	561	745	1,306
1874	1,311	1,192	25	1,217	83	1,300	1901	1,896	620	340	960	696	1,656
1875	1,345	1,285	20	1,305	135	1,440	1902	2,142	525	732	1,257	987	2,244
1876	1,073	980	35	1,015	147	1,162	1903	2,454	921	349	1,270	986	2,256
1877	1,141	920	38	958	161	1,119	1904	2,151	1,036	423	1,459	973	2,432
1878	961	800	46	846	204	1,050	1905	2,609	384	664	1,048	1,072	2,120
1879	832	652	64	716	181	897	1906	2,663	1,017	477	1,494	1,141	2,635
1880	1,171	874	34	908	220	1,128	1907	2,949	1,169	747	1,916	1,115	3,031
1881	2,244	874	60	934	273	1,207	1908	2,123	731	454	1,185	1,079	2,264
1882	1,832	1,521	87	1,608	277	1,885	1909	2,166	643	723	1,366	1,099	2,465
1883	1,770	1,335	95	1,430	313	1,743	1910	3,152	1,054	968	2,022	984	3,006
1884	1,759	1,295	100	1,395	348	1,743	1911	2,467	1,014	668	1,682	953	2,635
1885	1,139	791	70	861	392	1,253	1912	2,540	383	923	1,306	1,078	2,384

Year ending 31st August	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill consumption.	Total.
	India.	Foreign countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	1,047	2,634
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,763	116	2,879	494	1,381	26	1,901	1,061	2,962
1922	3,353	109	3,462	645	1,896	52	2,593	1,074	3,667
1923	3,580	61	3,641	851	2,086	53	2,990	1,060	4,050

FOREIGN COUNTRIES TO WHICH INDIAN YARNS HAVE BEEN EXPORTED FROM BOMBAY SINCE 1918-1919.

(From Government Returns.) *Years ending 31st March.*

IN LAKHS OF LBS. (000's omitted.)

TO	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.
BRITISH EMPIRE.					
United Kingdom	5·05	6·55	6·47	·63	1·44
Malta and Gozo	·06	..	..	·08	0·31
Cyprus	·10	·36	2·90	2·32	2·76
Palestine	..	..	..	·08	.12
Aden and Dependencies	28·88	15·17	25·79	25·91	27.22
Mesopotamia	..	..	..	10·23	9·86
Bahrein Islands	1·15	1·76	3·01	1·69	2·63
Ceylon	1·65	·78	1·82	1·39	·87
Straits Settlements (including Labuan)	20·44	36·80	32·84	25·53	16·02
Hong Kong	319·45	558·94	380·64	434·95	381·47
Egypt	47·33	70·53	33·81	46·74	36·62
Zanzibar and Pemba	·42	·39	·58	·40	·65
Kenya Colony (formerly known as East African Protectorate)	·17	·10	·17	·21	·19
Tanganika Territory	..	..	..	·02	·01
Somaliland Protectorate	..	..	..	..	·03
Anglo Egyptain Sudan	..	..	..	·03	·02
Mauritius and Dependencies	·01	..	..	..	·01
Gibralter	..	·06	..	..	..
Maldives	·01	..	..	..	..
Natal	...	...	..	·14	...
New South Wales	·09	...	·15	·02	...
FOREIGN COUNTRIES.					
Germany	...	·22	·25	..	·06
Belguim	..	..	..	..	·02
France	..	·12	..	·01	..
Italy	..	..	..	...	·06
Greece	..	·99	·43	·74	·46
Serberoat Slovene State (Jugo Slovia)	..	..	..	·20	·20
Turkey—European	..	·38	1·29	..	..
Turkey Asiatiac Levent & Black Sea	·56	26·51	10·79	..	..
Do. Red Sea	·26	1·33	·33	..	..
Do. Persian Gulf *	6·49	20·84	15·32	..	..
Syria	..	..	..	11·50	16·80
Smyrna	..	..	..	·37	·20
Muscat, Territory & Trucial & oman	1·26	·92	1·82	2·07	1·56
Other Native States in Arabia	1·63	·38	·53	1·29	·83
Persia	11·29	31·91	26·77	32·49	21·77
Sumatra	..	..	..	..	..
Java	6·14	2·36	8·08	1·69	·31
Celebes and other Islands	..	..	..	..	·36
Siam	4·93	9·53	7·89	17·57	11·86
Philippines Islands and Guana	·30	·50	·26	·66	·15
China exclusive of (Honkong & Macao)	164·95	567·63	215·84	160·88	22·13
Japan	1·03	12·16	..	2·54	..
Tripoly	...	...	..	·66	...
Portuguese East Africa	..	·01	..	·03	...
Reunion	..	..	·01	..	..
German East Africa †	·01	·02	·02	..	..
Italian East Africa (Somaliland & Eritrea)	·95	·17	·79	·57	2·92
French Somaliland	·83	·27	·28	..	..
Other Foreign Countries	.08	..	..	..	..
Total	625·52	1,367·69	779·08	783·66	559·92
Value Rupees	707·66	1,619·47	943·76	745·24	537·76

* Shown under British Empire as Mesopotamia since 1921-22.

† Do. Do. Tanganika Territory since 1921-22.

FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF INDIAN MANUFACTURE HAVE BEEN EXPORTED FROM BOMBAY SINCE 1918-1919.

(From Government Returns.) *Years ending 31st March.*

IN LAKHS OF YARDS (000's omitted.)

TO	1918-19	1919-20	1920-21	1921-22	1922-23
BRITISH EMPIRE.					
United Kingdom	..	..	·03	·01	·03
Aden and Dependenies	114·02	106·28	126·14	32·28	22·90
Mesopotamia	..	..	..	16·92	57·66
Bahrein Islands	5·23	8·78	3·10	3·64	8·48
Ceylon	8·55	2·79	3·53	1·14	1·27
Straits Settlements (including Labuan)	15·21	13·55	9·86	1·30	·49
Federated Malay States	·11	..	..	..	..
Hong Kong	·21	·19	·60	..	..
Egypt	13·24	108·26	26·08	·72	·49
Natal	8·44	2·33	·82	4·93	·51
Nyasaland	·37	..	..	..	..
Zanzibar and Pemba	11·29	27.31	24·59	14·58	22·52
Kenya Colony (formerly known as East African Protectorate)	35·48	78·14	66·71	41·42	43·13
Tanganika Territory	..	..	..	19·85	23·42
Somaliland Protectorate	..	·05	..	..	·19
Anglo-Egyptian Sudan	..	..	..	14·37	18·23
Mauritius and Dependencies	21·77	6·90	11·19	7·43	7·58
Scychelles	·07	1·32	1·27	·59	·42
Australia	·48	..	·10	..	..
FOREIGN COUNTRIES.					
Turkey, European	..	3·00	·69	..	..
Syria	..	..	..	1·64	..
Turkey, Asiatic—Levent and Black Sea	..	·15	·16	..	..
Do. Red Sea	2·33	16·25	4·30	..	..
Do. Persian Gulf †	105·31	172·63	61·42	..	..
Muscat Territory and Trucialoman	10·96	8·67	5·45	3·17	4·94
Other Native States in Arabia	1·94	3·36	2·82	2·42	2·73
Persia	64·75	54·24	26·91	13·84	26·39
Java	·07	..	·60	·04	·01
Siam	8·42	44·37	22·26	16·87	5·91
China (exclusive of Hong Kong and Macao)	..	2·81	..	·08	·01
Japan	·47	·10	..	..	..
Portuguese East Africa	49·50	38·86	32·07	35·98	55·38
Madagascar	1·68	·31	·74	..	..
Re-Union	2·29	·91	·29	..	..
German East Africa *	6·00	12·18	28·41	..	..
Italian East Africa (Somaliland and Eritrea)	2·59	6·45	13·02	4·73	2·41
French Somaliland	21·76	4·56	..	..	..
Total Yards	512·54	724·75	473·16	237·95	305·46
Value Rupees	178·31	284·24	216·13	96·20	111·44

† Shown under British Empire as Mesopotamia since 1921-22.

* Do. Do. Tanganika Territory since 1921-22.

EXPORTS OF INDIAN MANUFACTURED YARN TO BRITISH AND FOREIGN COUNTRIES FROM INDIA DURING THE OFFICIAL YEARS 1921-22 AND 1922-23.

Twist and Yarn.	1921-22.		1922-23.	
	Weight.	Value.	Weight.	Value.
	lbs.	Rs.	lbs.	Rs.
Grey, Nos. 1 to 30	6,42,58,252	6,15,39,404	4,26,32,299	4,19,68,555
Do. do. 31 to 40—				
Aden and Dependencies	13,000	27,250	5,300	10,050
Ceylon	5,600	11,545	500	600
Straits Settlements (including Labuan)	46,400	82,720	30,000	38,850
Hongkong	1,768	1,653	....	....
Other British Possessions	....	....	450	780
Turkey—Asiatic	....	....	....	....
Levent and Black Sea	....	....	....	....
Persian Gulf	....	....	....	....
Muscat Territory and Trucial Oman	2,400	3,100	300	450
Persia	12,500	21,900	19,200	28,800
Siam	46,100	60,300	800	1,200
Philippine Islands and Gaum	....	....	....	....
China (exclusive of Hongkong and Macao)	47,970	65,675	1,64,000	2,13,000
Portuguese East Africa	3,200	9,000	....	....
Italian East Africa (Somaliland and Eritrea)	600	1,000	300	900
Total	1,79,538	2,84,143	2,20,850	2,94,630
Grey above Nos. 40—				
Aden and Dependencies	900	3,100	1,400	3,000
Ceylon	900	4,000	....	....
Other British Possessions	....	....	400	1,120
Persia	2,600	5,600	....	....
China (exclusive of Hongkong and Macao)	32,000	64,000	....	....
Total	36,400	76,700	1,800	4,120
Grey two folds (doubles)—				
United Kingdom	7,600	7,444	83,600	63,525
Malta and Gozo	....	....	2,400	2,163
Cyprus	63,600	50,406	1,22,000	1,02,941
Aden and Dependencies	87,300	1,11,291	2,97,900	2,96,166
Mesopotamia *	41,800	41,975	9,600	8,675
Bahrein Islands	400	600	....	....
Ceylon	2,275	2,616	7,690	8,340
Straits Settlements (including Labuan)	2,42,330	3,19,260	99,750	1,49,460
Hongkong	1,17,16,000	1,04,21,449	1,12,97,400	95,72,711
Egypt	7,28,400	7,06,697	4,90,900	4,43,609
Zanzibar and Pemba	....	....	....	....
New South Wales	2,400	1,500	....	....
Germany	....	....	6,000	3,717
France	1,200	1,127	....	....
Greece	42,400	39,806	....	....
Surb-croat Slovene State	20,000	15,624	....	....
Turkey—Asiatic	....	....	....	....
Syria	1,40,000	1,12,692	8,000	6,450
Smyrna	26,000	20,311	20,000	14,875
Persia	16,000	28,800	18,800	23,325
Java	72,800	94,075	8,000	10,760
Philippine Islands and Gaum	11,000	22,577	6,000	7,437
China (exclusive of Hongkong and Macao)	26,32,000	22,45,587	3,93,200	4,42,515
Tripoli	40,800	40,718	....	....
Other Foreign Countries	60	120	800	800
Total	1,58,94,365	1,42,84,675	1,28,72,040	1,11,57,469
White, Bleached—				
Palestine	6,000	5,000	....	....
Aden and Dependencies	73,500	99,675	1,35,800	1,56,050
Mesopotamia *	45,800	58,975	1,21,600	1,25,650
Ceylon	2,350	2,489	5,005	6,928
Straits Settlements (including Labuan)	13,200	18,800	....	....
Egypt	1,00,600	1,06,150	3,68,000	3,87,743
Other British Possessions	674	1,550	805	1,405

* Included in Turkey—Asiatic prior to 1921-22.

EXPORTS OF INDIAN MANUFACTURED YARN TO BRITISH AND FOREIGN COUNTRIES FROM INDIA DURING THE OFFICIAL YEARS 1921-22 AND 1922-23—*continued.*

TWIST AND YARN.	1921-22.		1922-23.	
	Weight.	Value.	Weight.	Value.
	lbs.	Rs.	lbs.	Rs.
White, Bleached—*contd.*				
Greece	4,000	4,000	....	....
Turkey—Asiatic	1,200	1,700	....	....
Syria	....	....	54,000	51,617
Muscat Territory and Trucial Oman	....	....	6,400	9,600
Other Native States in Arabia	....	....	3,100	4,250
Persia	....	....	4,800	9,600
Italian East Africa (Somaliland and Eritrea)	2,450	2,800	4,500	5,625
French Somaliland	....	....	....	....
Total	2,49,774	3,01,139	7,04,010	7,58,468
Orange, Red & other Colours, Nos. 1 to 20—				
Aden and Dependencies	39,400	69,530	1,14,154	1,63,350
Mesopotamia *	1,600	1,080	....	....
Bahrein Islands	400	500	550	950
Ceylon	69,500	1,15,309	70,650	96,308
Straits Settlements (including Labuan)	7,768	17,500	13,600	18,600
Egypt	1,770	2,570	4,100	4,570
Zanzibar and Pemba	400	600	1,200	2,400
Kenya Colony	400	400	....	....
Anglo-Egyptian Sudan	900	1,500	1,100	2,100
Other British Possessions	....	....	10	15
Muscat Territory and Trucial Oman	12,540	17,830	7,800	11,200
Other Native States in Arabia	10,800	17,250	8,000	12,325
Persia	12,100	16,030	28,500	44,800
Celebes and other Islands	....	....	3,600	4,500
Siam	1,680	1,450	....	....
Philippine Islands and Gaum	....	....	4,000	7,062
Italian East Africa (Somaliland & Eritrea)	1,800	3,000	....	....
Total	1,61,058	2,64,549	2,57,264	3,68,180
Orange, Red & other Colours, Nos. 21 to 40				
Aden and Dependencies	51,352	1,04,793	25,750	44,913
Ceylon	24,500	38,870	65	162
Zanzibar and Pemba	200	450	1,050	2,000
Other British Possessions	....	....	25	40
Muscat Territory and Trucial Oman	600	1,200	1,596	2,800
Other Native States in Arabia	....	....	800	1,600
Persia	13,900	25,900	3,000	6,700
Celebes and other Islands	....	....	2,000	4,000
Siam	3,200	5,600	....	....
Philippine Islands and Gaum	50,000	59,968	....	....
Italian East Africa (Somaliland & Eritrea)	3,400	12,375	3,400	7,650
Total	1,47,152	2,49,156	37,686	69,865
Orange, Red and other Colours, above No. 40—				
British Empire	....	....	300	900
Total	....	....	300	900
Orange, Red and other Colours, two folds (doubles)—				
Aden and Dependencies	4,400	5,000	800	1,100
Ceylon	....	....	400	700
Straits Settlements (including Labuan)	3,600	7,306	....	....
Egypt	24,000	18,594	....	....
Java	....	....	6,750	10,969
Philippine Islands and Gaum	5,000	9,968	5,000	8,437
Other Foreign Countries	....	....	400	600
Total	37,000	40,868	13,350	21,806
Unspecified Descriptions of Twist and Yarn—				
United Kingdom	....	....	331	2,150
Ceylon	64,442	85,719	46,840	58,620
Other British Possessions	1,052	620	4,720	1,360
China (exclusive of Hongkong and Macao)	....	....	70,000	69,975
Japan	4,000	18,500	....	....
Other Foreign Countries	371	216	....	....
Total	69,865	1,05,055	1,21,891	1,32,105
GRAND TOTAL, TWIST AND YARN	8,10,33,404	7,71,45,689	5,68,61,490	5,47,76,098

* Included in Turkey—Asiatic prior to 1921-22.

CORRIGENDA.

Please make the following corrections in Column 4 of Statement No. 2—Abstract Statement of the quantity of Woven Goods produced (page 567) :—

	For	*Read*
Indian States, etc.	39,453,796	36,453,796
Grand Total	404,433,829	401,433,829

STATISTICS OF COTTON SPINNING AND WEAVING IN THE INDIAN MILLS in the twelve months, April 1923 to March 1924, compared with the corresponding periods of 1921-22 and 1922-23.

No. 1.—ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN Spun.

[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
BRITISH INDIA.			
Bombay	492,634,404	497,351,824	398,552,023
Madras	44,387,583	53,425,405	50,938,954
Bengal	33,626,236	28,937,591	26,104,621
United Provinces	40,476,743	41,469,903	44,400,235
Ajmer-Merwara	2,543,906	2,351,619	2,981,474
Punjab	3,564,347	2,717,976	1,264,236
Delhi	2,959,655	3,804,217	5,188,985
Central Provinces and Berar	32,817,846	31,877,488	32,258,371
TOTAL ..	653,010,720	661,936,023	561,688,899
FOREIGN TERRITORY.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Kishengarh and Pondicherry (*a*)	40,560,957	43,957,576	46,938,673
GRAND TOTAL ..	693,571,677	705,893,599	608,627,572

(*a*) Including the production of one mill only.

No. 2.—ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Produced.

[NOTE.—The weight in pounds represents the weight of all woven goods; the measure in yards relates only to grey and coloured piece-goods, and is estimated from the poundage on a conventional basis the figures in dozens relate to grey and coloured goods other than piece-goods, and to hosiery the weight of these being estimated mainly on a conventional basis and included in the poundage]

		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
BRITISH INDIA.				
Bombay	pounds.	326,614,977	318,781,067	307,915,375
	yards.	1,455,312,174	1,418,168,780	1,364,539,530
	dozens.	587,927	660,262	500,712
Madras	pounds.	11,380,995	15,744,175	16,571,154
	yards.	35,608,938	49,524,243	55,147,117
	dozens.	96,488	108,401	103,810
Bengal	pounds.	4,660,584	3,869,801	4,738,785
	yards.	22,395,796	17,912,042	21,644,337
	dozens.	....	16,135	35,912
United Provinces	pounds.	11,895,040	12,860,208	13,998,283
	yards.	39,865,453	44,754,043	45,596,216
	dozens.	57,828	62,841	36,395
Ajmer-Merwara	pounds.	1,943,917	1,902,546	2,031,374
	yards.	7,283,717	7,301,972	7,798,373
	dozens.	10	59	168
Punjab	pounds.	128,551	108,158	564,292
	yards.	568,496	392,815	1,646,378
	dozens.	....	....	....
Delhi	pounds.	1,188,571	2,726,232	3,613,654
	yards.	3,174,657	7,977,008	10,296,731
	dozens.	24	1,024	104
Central Provinces and Berar	pounds.	16,406,502	16,287,887	15,547,116
	yards.	61,681,657	60,837,303	57,016,712
	dozens.	17,799	512,780	13,149
TOTAL ..	pounds.	374,219,137	372,280,074	364,980,033
	yards.	1,625,890,888	1,606,868,206	1,563,535,994
	dozens.	760,076	1,361,502	690,250
FOREIGN TERRITORY.				
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), and Pondicherry (*a*)	pounds.	29,301,744	32,973,665	39,453,796
	yards.	105,682,408	118,415,981	136,861,699
	dozens.	288	56,905	67,588
GRAND TOTAL ..	pounds.	403,520,881	405,253,739	404,433,829
	yards.	1,731,573,296	1,725,284,187	1,700,397,693
	dozens.	760,364	1,418,407	757,838

(*a*) Including the production of one mill only.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

BOMBAY PRESIDENCY. BOMBAY ISLAND.

Count or Number	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1921-22	1922-23.	1923-24.		1921-22.	1922-23.	1923-24.
1	1,791,036	2,458,357	3,348,515	1	1,584,779	2,364,340	3,269,532
2	2,686,782	3,130,118	3,364,685	2	2,553,013	2,812,334	2,839,004
3	2,821,573	2,676,284	2,640,972	3	2,548,158	2,411,947	2,359,231
4	3,486,965	3,679,613	4,175,623	4	3,026,716	3,277,134	3,510,881
5	1,131,491	272,691	253,338	5	1,127,121	264,341	243,718
6	8,946,685	9,513,188	6,593,662	6	8,643,108	9,217,887	6,306,809
7	14,345,077	12,173,971	11,179,960	7	13,384,492	11,331,383	10,059,125
8	4,393,396	6,850,882	6,630,241	8	4,045,793	6,699,101	6,402,871
9	8,624,158	10,455,681	8,719,568	9	5,904,298	8,351,484	6,911,042
10	30,532,952	29,833,936	16,284,391	10	28,456,468	27,496,452	14,220,540
Total, Nos. 1 to 10.	78,760,115	81,044,721	63,190,955	Total, Nos. 1 to 10.	71,273,946	74,226,403	56,122,753
11	37,009,954	31,482,111	13,007,022	11	34,756,758	29,782,044	11,504,231
12	32,005,733	28,444,123	19,089,106	12	29,644,960	26,181,291	17,045,964
13	16,541,315	16,555,202	16,401,547	13	14,934,227	14,460,174	13,088,795
14	12,062,763	13,286,343	12,358,613	14	10,329,672	11,691,914	10,630,310
15	8,224,751	8,568,686	7,037,539	15	5,961,053	6,568,579	5,409,729
16	13,542,458	11,350,600	12,274,196	16	10,258,779	8,279,391	8,638,205
17	4,198,077	3,966,103	2,822,966	17	2,258,851	1,959,632	1,950,345
18	12,151,366	15,432,656	12,913,423	18	9,649,697	10,873,466	9,827,233
19	4,170,018	3,243,410	4,687,451	19	900,922	148,675	577,578
20	101,510,480	110,232,831	87,451,896	20	56,810,177	61,883,344	47,237,432
Total, Nos. 11 to 20.	241,416,915	242,562,065	188,043,759	Total, Nos. 11 to 20.	175,505,096	171,828,510	125,909,820
21	32,847,512	37,960,861	30,469,424	21	25,295,227	27,683,402	22,783,414
22	33,493,140	37,314,434	25,502,562	22	22,830,554	22,557,237	16,874,310
23	2,556,077	1,176,607	2,688,719	23	1,084,034	363,752	1,641,889
24	42,195,025	41,908,046	29,918,151	24	27,999,789	28,337,785	22,481,033
25	1,355,330	1,431,915	677,052	25	512,756	428,924	388,803
26	8,343,782	8,158,472	7,674,940	26	4,954,894	4,974,028	3,752,250
27	3,595,673	3,818,907	3,315,354	27	2,823,358	2,565,066	2,352,147
28	5,470,385	5,418,946	5,301,873	28	3,269,752	3,175,486	2,953,217
29	1,417,498	1,726,687	1,927,506	29	470,168	193,855	167,143
30	20,927,372	20,602,520	23,733,052	30	5,512,449	5,126,254	6,143,870
Total, Nos. 21 to 30.	157,201,794	159,517,395	131,208,633	Total, Nos. 21 to 30.	94,752,981	95,405,789	79,538,076
31	1,150,999	715,471	293,149	31	117,144	113,552	92,466
32	6,016,106	6,043,926	6,011,091	32	3,193,790	2,944,645	2,455,926
33	77,683	8,782	37,066	33	28,032	....	28,002
34	863,670	643,182	873,905	34	555,727	368,293	549,189
35	34,335	29,364	73,184	35	....	....	56,553
36	1,194,832	976,529	816,770	36	750,106	831,643	708,966
37	4,372	1,323	....	37	....	....	....
38	370,834	816,386	156,925	38	72,681	72,344	96,094
39	....	....	7,561	39	....	....	....
40	3,143,802	2,991,227	4,860,004	40	1,282,728	1,256,312	2,617,650
Total, Nos. 31 to 40.	12,856,633	12,226,190	13,129,655	Total, Nos. 31 to 40.	6,000,208	5,586,789	6,604,846
Above 40.	2,016,706	1,891,233	2,799,336	Above 40	989,043	1,027,621	1,337,956
Wastes, etc.	382,241	110,220	179,685	Wastes, etc.	173,357	23,992	73,132
Grand Total ..	492,634,404	497,351,824	398,552,023	Grand Total ..	348,694,631	348,099,104	269,586,583

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AHMEDABAD.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	10,876	14,045
2	....	....	35,178
3	....	....	69,853
4	202,592	223,385	369,763
5	3,649	2,718	9,620
6	11,303	797	26,801
7	419,951	240,308	183,200
8	203,601	43,499	20,201
9	979,915	676,244	570,317
10	610,594	784,889	593,352
Total, Nos. 1 to 10.	2,431,605	1,982,716	1,892,330
11	313,152	498,962	225,861
12	943,461	969,191	618,278
13	341,902	644,307	1,278,666
14	476,818	323,879	386,982
15	501,801	797,249	721,615
16	524,959	566,378	269,176
17	1,407,709	1,397,292	383,520
18	1,553,968	3,338,693	1,849,651
19	2,959,818	2,696,705	3,661,723
20	22,672,267	22,550,449	21,991,725
Total, Nos. 11 to 20.	31,695,855	33,783,105	31,387,197
21	4,709,493	7,358,795	5,363,013
22	13,034,635	12,257,908	6,292,784
23	1,256,486	748,997	1,011,275
24	7,994,297	7,638,397	2,825,543
25	374,694	212,427	113,278
26	2,772,297	2,830,486	3,502,243
27	655,446	1,242,454	862,681
28	801,203	1,861,455	2,067,344
29	927,441	1,517,408	1,727,800
30	12,566,723	12,581,615	12,671,029
Total, Nos. 21 to 30.	45,092,715	48,249,942	36,436,990
31	853,775	553,166	191,211
32	2,576,653	2,860,035	2,950,511
33	17,734	217	2,606
34	219,171	221,536	233,717
35	5,712	9,193	16,631
36	400,359	132,080	56,424
37	....	1,323	....
38	222,944	563,430	10,307
39	....	....	4,908
40	1,245,313	1,130,836	1,413,882
Total, Nos. 31 to 40.	5,541,661	5,471,816	4,880,197
Above 40.	726,440	595,296	1,004,832
Wastes, etc.	109,974	....	709
Grand Total	85,598,250	90,082,875	75,602,255

MADRAS.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	882	29,753	....
2	159,125	297,405	365,277
3	....	....	....
4	177,551	159,540	182,551
5	3,805	....	....
6	763,509	1,562,423	681,798
7	61,365	304,021	674,701
8	614,701	585,980	521,291
9	116,334	215,185	146,388
10	675,554	1,378,551	671,947
Total, Nos. 1 to 10.	2,572,826	4,532,858	3,243,953
11	327,254	597,197	1,782,033
12	1,762,466	2,286,860	1,399,629
13	654,153	683,188	548,807
14	1,207,252	1,742,470	1,335,305
15	1,187,702	956,948	2,146,689
16	1,113,544	230,062	651,416
17	1,387,711	2,471,629	1,711,088
18	1,343,360	872,073	863,256
19	3,029,590	4,529,888	3,873,808
20	7,650,239	9,274,796	7,297,004
Total, Nos. 11 to 20.	19,663,271	23,645,111	21,609,135
21	5,286,616	6,359,664	5,885,347
22	953,963	2,233,637	1,934,105
23	1,113,444	861,700	826,395
24	5,891,468	6,913,265	5,940,505
25	....	992	61,683
26	1,608,296	2,979,084	2,292,661
27	29,207	....	....
28	2,098,157	1,754,462	1,651,518
29	....	....	....
30	2,704,492	2,056,966	2,812,171
Total, Nos. 21 to 30.	19,685,643	23,159,770	21,404,385
31	....	....	....
32	2,188,590	2,044,268	3,681,900
33	....	....	....
34	69	....	....
35	....	....	....
36	2,097	678	1,150
37	....	....	....
38	....	....	23
39	....	....	25,050
40	81,338	42,368	747,076
Total, Nos. 31 to 40.	2,272,094	2,087,314	4,455,199
Above 40.	193,749	352	226,282
Grand Total	44,387,583	53,425,405	50,938,954

No. 3—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

BENGAL.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	....	....
2	535,148	339,082	264,567
3	5,209	20,135	27,347
4	151	....	....
5	1,676	....	....
6	50,815	35,781	50,158
7	70,392	4,082	174,152
8	286,714	146,746	122,076
9	505,904	379,628	397,283
10	1,304,148	902,312	338,210
Total, Nos. 1 to 10.	2,760,157	1,827,766	1,373,793
11	3,608,477	3,271,630	3,191,245
12	1,909,989	1,932,336	1,238,689
13	2,127,412	2,105,314	1,796,975
14	1,735,004	1,286,043	830,495
15	3,827,646	3,348,458	3,174,026
16	2,979,950	2,769,640	2,405,075
17	4,117,888	3,631,571	2,479,909
18	101,469	166,671	87,304
19	1,348,685	1,559,618	1,167,757
20	957,414	527,002	1,445,691
Total, Nos. 11 to 20.	22,713,934	20,598,283	17,817,166
21	2,043,290	1,675,261	1,525,746
22	2,281,487	1,839,272	2,957,573
23	812,904	942,178	139,700
24	1,078,360	298,757	904,777
25	....	....	559
26	535,998	454,457	221,886
27	664,339	506,008	69,447
28	817	....	....
29	....	....	....
30	138,080	78,205	224,849
Total, Nos. 21 to 30.	7,555,275	5,794,138	6,043,937
31	....	....	11,986
32	18,423	43,581	63,924
33	....	....	9,156
34	533,310	583,385	612,857
35	....	....	....
36	3,398	7,258	....
37	....	....	....
38	....	....	....
39	....	....	....
40	20,261	82,475	133,322
Total, Nos. 31 to 40.	575,392	716,699	831,245
Above 40	21,478	705	38,480
Wastes, etc.	....	....	....
Grand Total ..	33,626,236	28,937,591	26,104,621

UNITED PROVINCES.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	458	....
2	....	56,925	....
3	....	752	5,190
4	976,299	932,582	920,825
5	601,431	609,132	1,307,725
6	186,468	5,238	72,383
7	786,813	1,264,927	1,398,377
8	12,067	2,867	54
9	160,274	181,654	305,982
10	983,076	852,969	738,444
Total, Nos. 1 to 10.	3,706,428	3,907,504	4,748,980
11	7,674,303	5,814,072	6,554,480
12	2,358,321	2,661,378	2,042,815
13	1,974,025	1,747,747	1,958,421
14	3,649,718	3,725,000	5,575,661
15	347,819	854,580	551,473
16	6,367,151	7,672,181	4,622,355
17	6,921,102	6,373,389	6,249,793
18	1,860,674	2,166,672	2,436,842
19	2,190,084	2,422,070	3,848,268
20	473,727	596,075	905,942
Total, Nos. 11 to 20.	33,816,924	34,033,164	34,746,060
21	227,857	251,657	948,683
22	616,720	744,413	1,566,963
23	81,086	167,577	542,533
24	1,744,591	1,547,223	697,355
25	....	....	....
26	70,824	259,465	470,372
27	....	800	....
28	7,529	36,744	46,401
29	....	711	....
30	51,247	87,936	161,048
Total, Nos. 21 to 30.	2,799,854	3,096,526	4,433,355
31	....	....	476
32	....	....	27,893
33	....	....	....
34	....	....	....
35	....	....	....
36	54,392	60,011	37,548
37	....	....	....
38	....	....	....
39	....	....	....
40	9,293	132,974	164,316
Total, Nos. 31 to 40.	63,685	197,985	230,233
Above 40	....	182,813	97,691
Wastes, etc.	89,852	51,911	143,916
Grand Total ..	40,476,743	41,469,903	44,400,235

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AJMER-MERWARA.

Count or Number	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	....	....
5	....	....	....
6	858	47	....
7	3,996	....	....
8	159,516	152,103	203,243
9	55,391	15,100	25,026
10	271,859	243,457	423,761
Total, Nos. 1 to 10.	491,620	410,707	652,030
11	55,101	2,153	34,964
12	139,176	281,123	313,600
13	110,826	37,399	199,444
14	620,077	577,363	636,677
15	45,786	27,477	97 669
16	314,957	432,511	408,460
17	142,690	....	8,949
18	....	....	287
19	34,403	....	....
20	267 041	301,011	352,719
Total, Nos. 11 to 20.	1,730,060	1,659,037	2,052,769
21	....	....	19,279
22	93,132	91,483	25,264
23	....	....	....
24	33,738	....	....
25	....	....	....
26	24,740	4,960	1,011
27	....	....	....
28	....	....	....
29	....	....	....
30	170,616	185,432	221,533
Total, Nos. 21 to 30.	322,226	281, 875	267,087
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	9,588
Total, Nos. 31 to 40.	....	....	9,588
Above 40	....	....	....
Wastes, etc.	....	....	....
Grand Total.	2,543,906	2,351,619	2,981,474

PUNJAB.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	....	....
5	....	....	....
6	....	....	1,935
7	778	....	20,572
8	....	....	....
9	36,320	6,787	26,268
10	468,845	304,572	....
Total, Nos. 1 to 10.	505,943	311,359	48,775
11	1,169,555	955,283	350,385
12	429,993	169,661	38,744
13	577,134	688,277	386,280
14	267,713	268,747	193,955
15	417 126	155,762	142,000
16	65,941	109,938	....
17	6,915	27,127	47,154
18	55,727	8,393	....
19	....	....	....
20	16,265	20,990	37,141
Total, Nos. 11 to 20.	3,006,369	2,404,178	1,195,659
21	12,169	....	....
22	....	....	....
23	....	....	....
24	39,866	2,107	....
25	....	....	....
26	....	....	19,802
27	....	....	....
28	....	....	....
29	....	....	....
30	....	332	....
Total, Nos. 21 to 30.	52,035	2,439	19,802
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
Total, Nos. 31 to 40.	....	....	....
Above 40.	....	....	....
Wastes, etc.	....	....	....
Grand Total.	3,564,347	2,717,976	1,264,236

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

DELHI.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	....	....
5	....	....	....
6	....	....	4,988
7	10,845	38,967	....
8	19,205	59,534	45,639
9	44,528	....	61,563
10	6,762	137,378	170,307
Total, Nos. 1 to 10.	81,340	235,879	282,497
11	1,500,341	943,816	1,711,725
12	8,611	20,807	5,601
13	255,772	81,296,	744,429
14	1,014,656	2,286,460	1,286,351
15	11,825	44,944	942,123
16	48,321	189,937	149,192
17	....	....	15,264
18	12,984	....	....
19	....	....	....
20	25,805	1,078	38,136
Total, Nos. 11 to 20.	2,878,315	3,568,338	4,892,821
21	....	....	4,884
22	....	....	....
23	....	....	....
24	....	....	....
25	....	....	....
26	....	....	848
27	....	....	....
28	....	....	....
29	....	....	....
30	....	....	7,935
Total, Nos. 21 to 30.	....	....	13,667
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
Total, Nos. 31 to 40.	....	....	....
Above 40.	....	....	....
Wastes, etc.	....	....	....
Grand Total ..	2,959, 655	3,804,217	5,188,985

CENTRAL PROVINCES & BERAR.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	35,435	41,130	154,305
2	41,199	391,194	304,388
3	6,661	....	6,128
4	109,521	152,189	341,794
5	1,487	72	403
6	245,211	193,405	279,260
7	2,464,082	2,003,380	2,155,343
8	93,385	36,632	274,653
9	1,835,962	1,939,047	1,959,047
10	539,356	575,404	874,227
Total, Nos. 1 to 10.	5,372,299	5,332,453	6,349,548
11	1,595,968	1,633,079	2,167,772
12	4,392,771	4,608,907	3,554,618
13	2,345,127	1,993,489	2,187,379
14	2,503,897	2,070,778	1,794,721
15	567,433	650,966	960,503
16	3,032,979	2,376,136	2,673,840
17	1,591,933	1,236,029	1,107,729
18	695,065	966,828	520,283
19	9,196	404,485	787,919
20	3,927,203	4,404,158	4,853,332
Total, Nos. 11 to 20.	20,661,572	20,344,855	20,608,096
21	1,198,731	503,655	202,359
22	793,170	739,416	526,610
23	....	10,482	....
24	3,191,108	3,256,593	2,709,583
25	10,918	61,898	48,774
26	262,967	471,077	846,161
27	....	....	....
28	12,401	149,425	188,546
29	....	....	....
30	244,211	279,869	198,559
Total, Nos. 21 to 30.	5,713,506	5,472,415	4,720,592
31	....	13,645	....
32	386,550	162,421	192,278
33	....	....	....
34	523,357	414,292	254,055
35	....	....	....
36	347	....	9,354
37	....	....	....
38	4,690	155	1,059
39	....	....	....
40	23,878	17,472	30,008
Total, Nos. 31 to 40.	938,822	607,985	486,754
Above 40.	131,647	119,780	93,381
Wastes, etc.	....	....	....
Grand Total ..	32,817,846	31,877,488	32,258,371

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded.

TOTAL OF BRITISH INDIA.

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	1,827,353	2,529,698	3,502,820
2	3,422,254	4,214,724	4,298,917
3	2,833,443	2,697,171	2,679,637
4	4,750,487	4,923,924	5,620,793
5	1,739,890	881,895	1,561,466
6	10,193,546	11,310,082	7,684,184
7	17,743,348	15,789,348	15,603,105
8	5,578,984	7,834,744	7,797,197
9	11,378,871	13,193,082	11,641,125
10	34,782,552	34,228,579	19,501,287
Total, Nos. 1 to 10	94,250,728	97,603,247	79,890,531
11	52,940,953	44,699,341	28,799,636
12	43,007,060	40,405,195	27,682,802
13	24,585,764	23,891,912	24,223,382
14	23,061,080	25,243,204	24,011,778
15	14,630,088	14,607,821	15,052,022
16	27,465,301	25,131,005	23,184,534
17	18,366,316	17,705,848	14,442,852
18	16,220,645	19,613,293	16,821,395
19	10,781,979	12,159,471	14,365,203
20	114,828,174	125,357,941	102,381,861
Total, Nos. 11 to 20	345,887,360	348,815,031	290,965,465
21	41,616,175	46,751,098	39,055,722
22	43,231,612	42,962,655	32,513,077
23	4,563,511	3,158,544	4,197,347
24	54,174,156	53,925,991	40,169,771
25	1,366,248	1,494,805	788,068
26	10,846,607	12,327,515	11,527,681
27	4,289,219	4,325,715	3,384,801
28	7,589,289	7,359,577	7,188,338
29	1,417,498	1,727,398	1,927,506
30	24,236,018	23,291,260	27,359,147
Total, Nos. 21 to 30	193,330,333	197,324,558	168,111,458
31	1,150,999	729,116	305,611
32	8,609,669	8,294,196	9,977,086
33	77,683	8,782	46,222
34	1,920,406	1,640,859	1,740,817
35	34,335	29,364	73,184
36	1,255,066	1,044,476	864,822
37	4,372	1,323	....
38	375,524	816,541	158,007
39	....	....	32,611
40	3,278,572	3,271,516	5,944,314
Total, Nos. 31 to 40	16,706,626	15,836,173	19,142,674
Above 40	2,363,580	2,194,883	3,255,170
Wastes, etc.	472,093	162,131	323,601
Grand Total	653,010,720	661,936,023	561,688,899

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

INDIAN STATES. (*a*)

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	....	....	830
2	8,063	7,031	6,082
3	301,100	351,458	256,917
4	595,069	619,119	302,283
5	133,277	152,678	123,659
6	594,522	395,057	392,875
7	813,022	1,026,253	1,020,403
8	205,497	201,043	145,676
9	673,970	765,211	609,853
10	1,594,427	1,857,145	1,822,914
Total, Nos. 1 to 10	4,918,947	5,374,995	4,681,492
11	868,609	818,140	1,161,334
12	1,493,016	2,274,353	1,679,520
13	458,662	581,388	450,783
14	4,414,704	4,236,449	3,741,127
15	1,145,817	1,881,660	3,715,800
16	4,122,949	3,191,967	3,677,599
17	1,007,323	1,184,797	685,111
18	3,039,303	3,238,745	3,422,116
19	1,726,852	1,395,349	1,070,951
20	7,293,527	7,999,237	8,298,438
Total, Nos. 11 to 20	25,570,762	26,802,085	27,902,779
21	1,425,008	1,832,872	2,271,950
22	2,241,196	2,780,036	2,718,732
23	402,044	749,821	1,165,428
24	1,557,553	1,409,974	1,459,223
25	1,447	19,956	58,149
26	1,195,874	987,363	1,457,322
27	550,465	879,802	1,064,267
28	1,016,286	1,322,706	1,077,730
29	573,306	468,771	534,796
30	868,444	1,182,953	1,827,566
Total, Nos. 21 to 30	9,831,623	11,634,254	13,635,163
31	....	....	25,183
32	35,328	12,255	96,778
33	....	....	20
34	769	4,296	140,812
35	....	....	....
36	283	3,675	11,565
37	....	....	....
38	....	73	....
39	....	....	11,543
40	157,180	73,952	237,768
Total, Nos. 31 to 40	193,560	94,251	523,669
Above 40	839	408	5,618
Wastes, etc.	45,226	51,583	189,952
Grand Total	40,560,957	43,957,576	46,938,673

(*a*) See note at foot of Table No. 1.

No. 5.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

GRAND TOTAL, INDIA (British India and Indian States.)

Count or Number.	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
1	1,827,353	2,529,698	3,503,650
2	3,430,317	4,221,755	4,304,999
3	3,134,543	3,048,629	2,936,554
4	5,345,556	5,543,043	5,923,076
5	1,873,167	1,034,573	1,685,125
6	10,788,068	11,705,139	8,077,059
7	18,556,370	16,815,601	16,623,508
8	5,784,481	8,035,787	7,942,873
9	12,052,841	13,958,293	12,250,978
10	36,376,979	36,085,724	21,324,201
Total, Nos. 1 to 10	99,169,675	102,978,242	84,572,023
11	53,809,562	45,517,481	29,960,970
12	44,500,076	42,679,548	29,362,322
13	25,044,426	24,473,300	24,674,165
14	27,475,784	29,479,653	27,752,905
15	15,775,905	16,489,481	18,767,822
16	31,588,250	28,322,972	26,862,133
17	19,373,639	18,890,645	15,127,963
18	19,259,948	22,852,038	20,243,511
19	12,508,831	13,554,820	15,436,154
20	122,121,701	133,357,178	110,680,299
Total, Nos. 11 to 20	371,458,122	375,617,116	318,868,244
21	43,041,183	48,583,970	41,327,672
22	45,472,808	45,742,691	35,231,809
23	4,965,555	3,908,365	5,362,775
24	55,731,709	55,335,965	41,628,994
25	1,367,695	1,514,761	846,217
26	12,042,481	13,314,878	12,985,003
27	4,839,684	5,205,517	4,449,068
28	8,605,575	8,682,283	8,266,068
29	1,990,804	2,196,169	2,462,302
30	25,104,462	24,474,213	29,186,713
Total, Nos. 21 to 30	203,161,956	208,958,812	181,746,621
31	1,150,999	729,116	330,794
32	8,644,997	8,306,451	10,073,864
33	77,683	8,782	46,242
34	1,921,175	1,645,155	1,881,629
35	34,335	29,364	73,184
36	1,255,349	1,048,151	876,387
37	4,372	1,323	....
38	375,524	816,614	158,007
39	....	....	44,154
40	3,435,752	3,345,468	6,182,082
Total, Nos. 31 to 40	16,900,186	15,930,424	19,666,343
Above 40	2,364,419	2,195,291	3,260,788
Wastes, etc.	517,319	213,714	513,553
Grand Total	693,571,677	705,893,599	608,627,572

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.*

BOMBAY PRESIDENCY.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	15,654,129	15,992,625	15,521,772
	yards	47,253,836	49,942,704	44,976,248
Dhutis	pounds	79,565,954	74,356,038	66,430,964
	yards	385,590,279	356,343,656	317,030,808
Drills and jeans	pounds	8,879,873	7,918,525	8,393,125
	yards	37,570,388	33,772,487	35,801,376
Cambrics and lawns	pounds	950,077	655,091	440,557
	yards	6,244,958	4,633,985	2,559,446
Printers	pounds	4,912,255	5,714,285	4,671,723
	yards	22,179,025	24,666,672	20,063,202
Shirtings and longcloth	pounds	99,223,245	93,911,998	86,979,032
	yards	442,293,987	422,391,366	389,027,995
T-cloth, domestics and sheetings	pounds	14,209,838	12,095,489	10,574,756
	yards	68,074,278	61,150,934	51,395,132
Tent cloth	pounds	1,327,742	965,678	942,918
	yards	3,042,334	2,468,239	2,589,664
Other sorts	pounds	14,566,675	22,070,621	23,121,684
	yards	47,921,180	72,306,366	76,506,239
Total	pounds	239,289,788	233,680,350	217,076,531
	yards	1,060,170,265	1,027,676,409	939,950,110
Coloured piece-goods	pounds	83,984,824	81,206,661	87,795,069
	yards	395,141,909	390,492,371	424,589,420
Grey and coloured goods other than piece-goods	pounds	2,000,220	2,267,948	1,672,834
	dozens	472,859	539,692	394,018
Hosiery	pounds	205,467	189,238	180,117
	dozens	115,068	120,570	106,694
Miscellaneous	pounds	1,061,849	1,323,581	1,037,901
Cotton goods mixed with silk or wool	,,	72,829	113,289	152,923
Grand Total	pounds	326,614,977	318,781,067	307,915,375
	yards	1,455,312,174	1,418,168,780	1,364,539,530
	dozens	587,927	660,262	500,712

BOMBAY ISLAND.

Description.		Twelve Months, April to March.		
		1920-21.	1921-22.	1922-23.
Grey and bleached piece-goods—				
Chadars	pounds	9,713,318	8,314,545	9,049,600
	yards	28,248,119	25,239,447	24,318,253
Dhutis	pounds	23,916,151	20,434,495	19,445,677
	yards	121,792,704	102,025,169	97,624,467
Drills and jeans	pounds	8,382,779	7,362,499	7,771,330
	yards	35,504,006	31,522,794	33,293,809
Cambrics and lawns	pounds	686,448	331,508	273,166
	yards	4,448,119	2,185,687	1,559,771
Printers	pounds	301,636	305,681	65,168
	yards	1,478,640	1,673,693	280,456
Shirtings and longcloth	pounds	69,216,410	63,537,339	61,959,117
	yards	311,600,482	289,340,232	278,940,228
T-cloth, domestics and sheetings	pounds	11,397,637	9,743,082	8,358,453
	yards	53,722,405	48,426,838	39,457,238
Tent cloth	pounds	1,099,161	803,860	560,748
	yards	2,498,548	1,923,911	1,487,982
Other sorts	pounds	8,658,589	14,860,417	15,189,164
	yards	26,632,772	44,980,321	45,896,753
Total	pounds	133,372,129	125,693,426	122,672,423
	yards	585,925,795	547,318,092	522,858,957
Coloured piece-goods	pounds	70,852,894	66,771,093	68,722,694
	yards	336,001,061	322,966,426	333,024,098
Grey and coloured goods other than piece-goods	pounds	1,907,819	2,171,404	1,585,266
	dozens	419,823	487,332	349,414
Hosiery	pounds	127,357	110,486	96,436
	dozens	91,227	96,271	81,316
Miscellaneous	pounds	1,056,795	1,299,289	990,056
Cotton goods mixed with silk or wool	,,	63,703	99,274	139,418
Grand Total	pounds	207,380,697	196,144,972	194,206,293
	yards	921,926,856	870,284,518	855,883,055
	dozens	511,050	583,603	430,730

Note.—The suburb of Coorla, in the Thana District, is treated for statistical purposes as part of the Island of Bombay.

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced*—continued.

AHMEDABAD.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods.—				
Chadars	pounds	4,586,332	6,067,289	5,167,740
	yards	15,279,202	20,167,864	17,350,368
Dhutis	pounds	43,815,264	42,144,673	35,681,304
	yards	212,706,880	203,247,206	169,913,924
Drills and jeans	pounds	309,607	327,468	305,955
	yards	1,431,725	1,473,759	1,350,489
Cambrics and lawns	pounds	148,702	233,619	94,643
	yards	1,139,158	1,889,763	598,478
Printers	pounds	3,319,989	3,756,038	2,857,030
	yards	14,658,583	15,335,582	11,775,345
Shirtings and longcloth	pounds	22,005,286	23,812,510	18,674,396
	yards	102,323,907	109,659,757	88,520,317
T-cloth, domestics and sheetings	pounds	2,505,825	2,084,792	2,016,041
	yards	12,728,890	11,126,680	10,896,224
Tent cloth	pounds	24,499	29,921	268,977
	yards	75,452	257,929	838,700
Other sorts	pounds	3,067,279	4,543,105	4,921,097
	yards	11,590,396	18,230,484	20,235,477
Total	pounds	79,782,783	82,999,415	69,987,183
	yards	371,934,193	381,389,084	321,479,322
Coloured piece-goods	pounds	4,794,986	6,495,580	9,341,479
	yards	27,019,448	36,475,227	53,956,487
Grey and coloured goods other than piece-goods.	pounds	21,177	10,177	9,222
	dozens	19,772	10,265	6,507
Hosiery	pounds	78,107	78,755	83,681
	dozens	23,843	24,298	25,379
Miscellaneous	pounds	780	23,625	47,656
Cotton goods mixed with silk or wool	,,	8,591	10,692	8,832
Grand Total	pounds	84,686,424	89,618,254	79,478,053
	yards	398,953,641	417,864,311	375,435,806
	dozens	43,615	34,563	31,886

MADRAS.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	60,364	129,881	118,364
	yards	116,683	229,934	250,622
Dhutis	pounds	1,431,183	1,408,941	1,678,405
	yards	5,311,592	5,218,543	7,059,413
Drills and jeans	pounds	1,226,456	1,165,655	868,043
	yards	4,698,761	4,321,209	2,981,081
Cambrics and lawns	pounds	54,634	...	4,814
	yards	183,956	....	27,358
Printers	pounds	....	... ...	....
	yards	....	... ...	....
Shirtings and longcloth	pounds	833,111	725,595	1,090,314
	yards	3,368,219	2,609,529	3,786,129
T-cloth, domestics and sheetings	pounds	830,751	1,460,458	1,574,000
	yards	2,952,461	4,821,726	4,598,344
Tent cloth	pounds	290,900	111,919	57,891
	yards	859,598	164,997	76,935
Other sorts	pounds	689,236	1,875,381	1,332,841
	yards	1,939,149	5,434,351	4,189,010
Total	pounds	5,416,635	6,877,830	6,724,672
	yards	19,430,419	22,800,289	22,968,892
Coloured piece-goods	pounds	5,469,351	8,317,028	9,347,500
	yards	16,178,519	26,723,954	32,178,225
Grey and coloured goods other than piece-goods.	pounds	495,009	547,368	378,310
	dozens	96,488	107,835	77,962
Hosiery	pounds	....	1,949	53,509
	dozens			25,848
Miscellaneous	pounds	....	566	67,163
Cotton goods mixed with silk or wool	pounds	....	....	... ...
Grand Total	,,	11,380,995	15,744,175	16,571,154
	yards	35,608,938	49,524,243	55,147,117
	dozens	96,488	108,401	103,810

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

BENGAL.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	213,076	931	327
	yards	1,057,663	2,659	3,102
Dhutis	pounds	2,598,219	2,440,773	2,498,565
	yards	12,647,310	11,760,621	12,908,645
Drills and jeans	pounds	....	....	31
	yards	....	....	49
Cambrics and lawns	pounds	....	....	....
	yards	....	....	....
Printers	pounds	....	....	....
	yards	....	....	....
Shirtings and longcloth	pounds	1,676,975	1,192,335	1,703,458
	yards	7,556,911	5,392,094	7,503,626
T-cloth, domestics and sheetings	pounds	....	....	....
	yards	....	....	....
Tent cloth	pounds	....	....	....
	yards	....	....	....
Other sorts	pounds	91,120	52,059	209,341
	yards	1,133,912	756,476	1,219,189
TOTAL	pounds	4,579,390	3,686,098	4,411,722
	yards	22,395,796	17,911,850	21,634,611
Coloured piece-goods	pounds	....	86	3,271
	yards	....	192	9,726
Grey and coloured goods other than piece-goods.	pounds	....	....	....
	dozens	....	....	....
Hosiery	pounds	....	54,982	112,357
	dozens	....	16,135	35,912
Miscellaneous	pounds	81,194	128,635	211,435
Cotton goods mixed with silk or wool	pounds	....	....	....
GRAND TOTAL	pounds	4,660,584	3,869,801	4,738,785
	yards	22,395,796	17,912,042	21,644,337
	dozens	....	16,135	35,912

UNITED PROVINCES.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24
Grey and bleached piece-goods—				
Chadars	pounds	1,757,343	1,872,181	1,265,314
	yards	5,797,715	5,970,670	3,641,426
Dhutis	pounds	3,049,535	3,359,228	3,607,962
	yards	11,773,107	13,832,517	14,879,551
Drills and jeans	pounds	1,020,245	1,138,113	679,871
	yards	3,008,255	3,372,272	2,026,185
Cambrics and lawns	pounds	109,770	....	74,284
	yards	404,427	....	295,053
Printers	pounds	855,976	820,608	582,572
	yards	3,842,519	3,591,258	2,754,438
Shirtings and longcloth	pounds	478,929	668,348	1,097,960
	yards	2,158,851	2,809,229	4,518,172
T-cloth, domestics and sheetings	pounds	1,254,236	1,452,717	1,403,266
	yards	3,696,065	4,534,220	4,302,956
Tent cloth	pounds	681,922	711,380	512,305
	yards	1,358,705	1,656,649	1,176,490
Other sorts	pounds	1,445,403	1,573,347	2,038,756
	yards	5,214,541	5,762,443	7,324,718
TOTAL	pounds	10,653,359	11,595,922	11,262,290
	yards	37,254,185	41,529,258	40,918,989
Coloured piece-goods	pounds	735,808	788,427	1,230,719
	yards	2,611,268	3,224,785	4,677,227
Grey and coloured goods other than piece-goods.	pounds	362,721	350,701	336,609
	dozens	41,920	50,465	28,266
Hosiery	pounds	24,784	25,439	11,988
	dozens	15,908	12,376	8,129
Miscellaneous	pounds	13,447	48,282	389,315
Cotton goods mixed with silk or wool	pounds	104,921	51,437	54,248
GRAND TOTAL	pounds	11,895,040	12,860,208	†13,998,283
	yards	39,865,453	44,754,043	45,596,216
	dozens	57,828	62,841	36,395

†Includes 713,114 lbs. for which details by classes are not available.

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced*—continued.

AJMER-MERWARA.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached-piece goods—				
Chadars	pounds	120,722	63,696	28,739
	yards	280,500	119,486	45,780
Dhutis	pounds	869,266	828,439	938,179
	yards	3,958,106	3,903,646	4,447,164
Drills and jeans	pounds	....	....	....
	yards	....	....	....
Cambrics and lawns	pounds	....	....	....
	yards	....	....	....
Printers	pounds	123,606	99,226	62,047
	yards	343,116	327,660	268,523
Shirtings and longcloth	pounds	287,799	236,485	102,220
	yards	974,310	839,713	361,653
T-cloth, domestics, and sheetings	pounds	99,862	21,394	923
	yards	341,453	75,427	4,512
Tent cloth	pounds	....	....	....
	yards	....	....	....
Other sorts	pounds	438,372	645,451	891,709
	yards	1,369,730	1,976,865	2,619,584
Total	pounds	1,939,627	1,894,691	2,023,817
	yards	7,267,215	7,242,797	7,747,216
Coloured piece goods	pounds	3,656	7,226	6,326
	yards	16,502	59,175	51,157
Grey and coloured goods other than piece-goods	pounds	634	629	1,231
	dozens	10	59	168
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	,,	....	....	....
Grand Total	pounds	1,943,917	1,902,546	2,031,374
	yards	7,283,717	7,301,972	7,798,373
	dozens	10	59	168

PUNJAB.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece goods—				
Chadars	pounds	525	3	4,784
	yards	1,144	6	12,565
Dhutis	pounds	1,510	2,597	12,705
	yards	10,108	14,090	50,855
Drills and jeans	pounds	6,200	389	1,596
	yards	25,549	1,050	4,412
Cambrics and lawns	pounds	110	990	....
	yards	379	3,600	....
Printers	pounds	500	....	175
	yards	2,112	....	888
Shirtings and longcloth	pounds	70,283	15,342	22
	yards	333,093	72,708	200
T-cloth, domestics, and sheetings	pounds	47,012	14,357	1
	yards	187,552	48,194	10
Tent cloth	pounds	1,708	783	48
	yards	4,880	2,270	120
Other sorts	pounds	644	73,157	543,587
	yards	3,535	248,580	1,570,068
Total	pounds	128,492	107,618	562,918
	yards	568,352	390,498	1,639,118
Coloured piece-goods	pounds	28	540	1,374
	yards	144	2,317	7,260
Grey and coloured goods other than piece-goods	pounds	31	....	....
	dozens	....	....	....
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	,,	....	....	....
Grand Total	pounds	128,551	108,158	564,292
	yards	568,496	392,815	1,646,378
	dozens	....	....	....

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced*—continued.

DELHI.

Description.		Twelve Months, April to March. 1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	54,470	266,047	633,114
	yards	103,412	648,744	1,497,239
Dhutis	pounds	41,647	249,817	763,212
	yards	148,983	1,010,329	2,600,099
Drills and jeans	pounds	3,344	18,944	1,962
	yards	9,189	60,291	5,522
Cambrics and lawns	pounds	....	25	....
	yards	....	170	....
Printers	pounds	....	....	....
	yards	....	....	....
Shirtings and longcloth	pounds	12,247	52,230	14,596
	yards	31,061	150,653	91,580
T-cloth, domestics and sheetings	pounds	510,222	471,186	15,820
	yards	1,246,977	1,305,586	58,103
Tent cloth	pounds	158,649	501,661	691,265
	yards	384,852	1,137,741	1,448,572
Other sorts	pounds	30,625	392,322	1,304,871
	yards	86,350	1,046,847	3,502,899
TOTAL	pounds	811,204	1,952,232	3,424,840
	yards	2,010,824	5,360,361	9,204,014
Coloured piece-goods	pounds	377,080	773,475	188,302
	yards	1,163,833	2,616,647	1,092,717
Grey and coloured goods other than piece-goods.	pounds	240	525	512
	dozens	11	1,024	104
Hosiery	pounds	47	....	....
	dozens	13	....	....
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	,,	....	....	....
GRAND TOTAL	pounds	1,188,571	2,726,232	3,613,654
	yards	3,174,657	7,977,008	10,296,731
	dozens	24	1,024	104

CENTRAL PROVINCES AND BERAR.

Description.		Twelve Months, April to March. 1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	1,099,463	1,120,663	1,125,268
	yards	2,884,176	2,883,368	2,826,895
Dhutis	pounds	4,807,375	4,805,220	4,704,019
	yards	19,822,001	19,809,438	19,045,217
Drills and jeans	pounds	1,663,910	1,747,016	1,404,741
	yards	5,440,255	5,471,022	4,317,326
Cambrics and lawns	pounds	141,001	113,849	254,434
	yards	376,853	346,735	756,535
Printers	pounds	442,197	507,687	491,424
	yards	2,089,151	2,523,517	2,287,971
Shirtings and longcloth	pounds	1,664,324	1,763,773	1,604,232
	yards	6,532,605	6,923,217	6,329,375
T-cloth, domestics and sheetings	pounds	833,357	869,576	668,901
	yards	3,334,721	4,079,262	2,922,973
Tent cloth	pounds	699,234	547,305	490,170
	yards	1,396,643	1,080,752	985,223
Other sorts	pounds	970,464	959,860	944,758
	yards	3,310,693	3,802,681	3,116,300
TOTAL	pounds	12,321,325	12,434,949	11,687,947
	yards	45,187,098	46,919,992	42,587,815
Coloured piece-goods	pounds	3,899,415	3,410,490	3,463,002
	yards	16,494,559	13,917,311	14,428,897
Grey and coloured goods other than piece-goods.	pounds	185,721	247,450	170,932
	dozens	17,799	512,780	13,149
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	41	....	225,235
Cotton goods mixed with silk or wool	,,	....	194,998	....
GRAND TOTAL	pounds	16,406,502	16,287,887	15,547,116
	yards	61,681,657	60,837,303	57,016,712
	dozens	17,799	512,780	13,149

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—concluded.

TOTAL OF BRITISH INDIA.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	18,960,092	19,446,027	18,697,682
	yards	57,495,129	59,797,571	53,253,877
Dhutis	pounds	92,364,689	87,451,053	80,634,011
	yards	439,261,486	411,892,840	378,021,752
Drills and jeans	pounds	12,800,028	11,988,642	11,349,369
	yards	50,752,397	46,998,331	45,135,951
Cambrics and lawns	pounds	1,255,592	769,955	774,089
	yards	7,210,573	4,984,490	3,638,392
Printers	pounds	6,334,534	7,141,806	5,807,941
	yards	28,455,923	31,109,107	25,375,022
Shirtings and longcloth	pounds	104,246,913	98,566,106	92,591,834
	yards	463,249,037	441,188,509	411,618,730
T-cloth, domestics and sheetings	pounds	17,785,278	16,385,177	14,237,667
	yards	79,833,507	76,015,349	63,282,030
Tent cloth	pounds	3,160,155	2,838,726	2,694,597
	yards	7,047,012	6,510,648	6,277,004
Other sorts	pounds	18,232,539	27,642,198	30,387,547
	yards	60,979,090	91,334,609	99,898,607
Total	pounds	275,139,820	272,229,690	257,174,737
	yards	1,194,284,154	1,169,831,454	1,086,501,365
Coloured piece-goods	pounds	94,470,162	94,503,933	102,035,563
	yards	431,606,734	437,036,752	477,034,629
Grey and coloured goods other than piece-goods.	pounds	3,044,576	3,414,621	2,560,428
	dozens	629,087	1,211,855	513,667
Hosiery	pounds	230,298	271,608	357,971
	dozens	130,989	149,647	176,583
Miscellaneous	pounds	1,156,531	1,695,496	1,931,049
Cotton goods mixed with silk or wool	,,	177,750	164,726	207,171
Grand Total	pounds	374,219,137	372,280,074	*364,980,033
	yards	1,625,890,888	1,606,868,206	1,563,535,994
	dozens	760,076	1,361,502	690,250

* Includes 713,114 lbs, for which details by classes are not available.

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.

INDIAN STATES.

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	751,739	1,224,628	1,539,141
	yards	1,932,441	3,404,370	4,749,051
Dhutis	pounds	3,792,580	4,457,290	5,021,994
	yards	16,375,926	19,252,226	21,179,347
Drills and jeans	pounds	2,576,146	2,459,799	2,581,841
	yards	9,699,715	9,308,011	9,837,427
Cambrics and lawns	pounds	36,624	127,101	2,452
	yards	136,679	569,458	10,190
Printers	pounds	1,703,830	1,936,257	2,046,586
	yards	7,165,816	7,963,907	9,455,942
Shirtings and longcloth	pounds	5,727,231	7,040,623	7,663,393
	yards	23,785,347	29,360,602	31,894,859
T-cloth, domestics and sheetings	pounds	1,331,477	1,468,321	1,369,974
	yards	4,283,177	4,986,174	4,791,487
Tent cloth	pounds	86,754	28,027	99,988
	yards	208,072	77,497	296,265
Other sorts	pounds	8,890,142	9,393,804	9,374,845
	yards	26,880,376	27,035,995	28,038,961
Total	pounds	24,896,523	28,135,850	29,700,214
	yards	90,467,549	101,958,240	110,253,529
Coloured piece-goods	pounds	3,962,799	4,130,912	6,246,387
	yards	15,214,859	16,457,741	26,608,170
Grey and coloured goods other than piece-goods.	pounds	8,410	8,346	14,924
	dozens	288	785	640
Hosiery	pounds	152,521	192,763	186,151
	dozens	....	56,120	66,948
Miscellaneous	pounds	281,491	505,794	306,062
Cotton goods mixed with silk or wool	,,	....	....	58
Grand Total	pounds	29,301,744	32,973,665	36,453,796
	yards	105,682,408	118,415,981	136,861,699
	dozens	288	56,905	67,588

No. 8.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.

GRAND TOTAL, INDIA (British India and Indian States).

Description.		Twelve Months, April to March.		
		1921-22.	1922-23.	1923-24.
Grey and bleached piece-goods—				
Chadars	pounds	19,711,831	20,670,655	20,236,823
	yards	59,427,570	63,201,941	58,002,928
Dhutis	pounds	96,157,269	91,908,343	85,656,005
	yards	455,637,412	431,145,066	399,201,099
Drills and jeans	pounds	15,376,174	14,448,441	13,931,210
	yards	60,452,112	56,306,342	54,973,378
Cambrics and lawns	pounds	1,292,216	897,056	776,541
	yards	7,347,252	5,553,948	3,648,582
Printers	pounds	8,038,364	9,078,063	7,854,527
	yards	35,621,739	39,073,014	34,830,964
Shirtings and longcloth	pounds	109,974,144	105,606,729	100,255,227
	yards	487,034,384	470,549,111	443,513,589
T-cloth, domestics and sheetings	pounds	19,116,755	17,853,498	15,607,641
	yards	84,116,684	81,001,523	68,073,517
Tent cloth	pounds	3,246,909	2,866,753	2,794,585
	yards	7,255,084	6,588,145	6,573,269
Other sorts	pounds	27,122,681	37,036,002	39,762,392
	yards	87,859,466	118,370,604	127,937,568
Total	pounds	300,036,343	300,365,540	286,874,951
	yards	1,284,751,703	1,271,789,694	1,196,754,894
Coloured piece-goods	pounds	98,432,961	98,634,845	108,281,950
	yards	446,821,593	453,494,493	503,642,799
Grey and coloured goods other than piece-goods.	pounds	3,052,986	3,422,967	2,575,352
	dozens	629,375	1,212,640	514,307
Hosiery	pounds	382,819	464,371	544,122
	dozens	130,989	205,767	243,531
Miscellaneous	pounds	1,438,022	2,201,290	2,237,111
Cotton goods mixed with silk or wool	,,	177,750	164,726	207,229
Grand Total	pounds	403,520,881	405,253,739	*401,433,829
	yards	1,731,573,296	1,725,284,187	1,700,397,693
	dozens	760,364	1,418,407	757,838

* Includes 713,114 lbs, for which details by classes are not available.

No. 9.—STATEMENT of the AMOUNT (in rupees) of the VALUE of GOODS WOVEN in the COTTON MILLS in INDIA.

	Twelve Months, April to March.		
	1921-22	1922-23.	1923-24.
British India.	Rs.	Rs.	Rs.
Bombay	51,01,19,269	48,63,00,516	42,50,81,350
Madras	1,82,62,874	2,40,08,985	2,21,95,960
Bengal	73,17,163	60,28,391	67,76,904
United Provinces	1,67,98,303	1,81,34,802	1,65,92,564
Ajmer-Merwara	27,54,264	25,97,942	24,79,913
Punjab	2,24,582	1,66,410	4,23,806
Delhi	18,00,740	38,72,441	41,99,020
Central Provinces and Berar	2,48,86,601	2,44,04,439	2,00,45,754
Total ..	58,21,63,796	56,55,13,926	49,77,95271
Foreign Territory.			
Indian States of Mysore, Baroda, Nandgaon, Bhavnagar, Wadhwan, Hyderabad, Gwalior (Ujjain), and Pondicherry	2,55,79,080	2,81,25,618	2,85,19,315
Grand Total ..	60,77,42,876	59,36,39,544	52,63,14,586

No. 10.—*STATEMENT of the AMOUNT (in rupees) of EXCISE DUTY realised from goods woven in the Cotton Mills in India, under the Cotton Duties Act II of* 1896.

	Twelve Months, April to March.		
	1921-22.	1922-23.	1923-24.
	Rs.	Rs.	Rs.
British India.			
Bombay	1,93,50,732	1,59,18,696	1,30,36,064
Madras	6,54,913	8,46,783	8,92,005
Bengal	2,65,202	2,27,530	2,20,625
United Provinces	5,87,341	6,37,507	5,91,886
Ajmer-Merwara	98,009	91,685	87,138
Punjab	4,797	8,865	29,118
Delhi	53,028	1,41,212	1,43,448
Central Provinces and Berar	9,02,784	8,61,929	7,52,779
Total, Gross Duty	2,19,16,806	1,87,34,207	1,57,53,063
Total, Net Duty	2,12,28,108	1,74,22,997	1,54,69,743
Foreign Territory. (Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, and Wadhwan.)			
Gross Duty	10,07,539	11,53,142	11,67,300
Net Duty	10,07,539	11,53,142	11,67,300
Grand Total, Gross Duty	2,29,24,345	1,98,87,349	1,69,20,363
Grand Total, Net Duty	2,22,35,647	1,85,76,139	1,66,37,043

Note.—The figures for 1923-24 as reported by the local authorities each month, and are not finally adjusted by the Accounts Department.

Report for the Year 1923.

RULES AND REGULATIONS.

RULES AND REGULATIONS.

REVISED AND ADOPTED DOWN TO THE SPECIAL GENERAL MEETING OF THE ASSOCIATION HELD ON THE 18th JUNE 1924.

Name of Association.

1. The Association shall be called the Bombay Millowners' Association.

Objects of Association.

2. The objects of the Association are—

(*a*) The protection of the interests of Millowners and users of steam, water and/or electric power in India.

(*b*) The promotion of good relations between the persons and bodies using such power,

(*c*) The doing of all those acts and things by which these objects may be furthered.

Eligibility for Membership.

3. Any individual, partnership or company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association.

Definition of term "member."

4. The expression Member in these rules means the person, firm or company, as the case may be, by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned.

Voting power of members.

5. Every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 33 of the Rules and Regulations of the Association.

Persons who may act and vote on behalf of members.

6. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuration, to act and vote on his behalf.

7. Every partner in any firm, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of his said firm, and the said firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuration, to act and vote on behalf of the said firm.

8. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

Register of persons eligible to act and vote.

9. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association the order of the precedence in which such persons shall be entitled to act and vote on behalf of such member.

10. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

11. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per procuration, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the same, return the same to the person who sent it.

12. If the name of more than one person shall be notified by any member as persons entitled or empowered to act and vote for such member, the notification shall state the order of precedence in which such persons shall be entitled to act and vote for such member.

13. The Association shall provide a Register, to be called " Register of members and of persons entitled to act and vote for members," and in such register the names of all members of the Association shall be entered and opposite to the name of each member the name of each person entitled or empowered, in accordance with these rules, to act and vote for such member, shall, so soon as may be after the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, also be entered; and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association, unless and until his name shall have been entered in the " Register of members and of persons entitled to act and vote for members " as a person entitled to act and vote for such member.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one who takes priority in the order of the precedence in the said " Register of members and of persons entitled to act and vote for members " shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is so entitled to act and vote.

Mode of electing members.

17. Members of the Association shall be elected by ballot in the manner hereinafter mentioned.

18. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer or seconder must be sent to the Managing Committee of the Association (hereinafter called " The Committee ").

19. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as a member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

20. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

21. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

22. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

23. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such election.

24. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

25. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting, he shall fill up a voting paper in accordance with the directions contained therein, stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

26. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 A.M. and 4 P.M. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays.

27. The ballot-box shall, at 4 P.M. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

28. No candidate for election as a member shall be deemed to have been elected unless at least one-fourth of the members of the Association shall have voted and whatever the number of votes recorded may be, one adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

29. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

30. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

31. A candidate, who shall have been put up for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

32. If a candidate for election as a member of the Association shall be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, with a bill for his subscription, shall be sent to him by the Secretary.

33. Each member of the Association shall pay the annual subscription to the Association which may from time to time be determined by the Committee, provided that the resolu- Membership subscription.

tion of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a special meeting called for the purpose of determining such subscription.

34. All subscriptions shall be payable in advance. A member shall not be entitled to exercise any of the privileges of membership while his subscription shall be unpaid.

35. A member who shall fail to pay his subscription for a period of three calendar months after it has become payable shall, *ipso facto*, cease to be a member of the Association and his name shall forthwith be removed from the Register of Members.

36. Each member shall, on election to the Association, sign a form of adherence to the Rules of the Association in the form from time to time approved by the Committee and until such form shall have been signed a member shall not be entitled to exercise any of the privileges of membership.

Resignation of Membership.

37. Every member of the Association shall have power to terminate his membership thereof by giving three months' notice in writing to the Secretary of the Association of his desire to terminate such membership.

38. (*a*) The Committee shall have power to require from any member an explanation as to any act done or conduct pursued by such member which in the opinion of the Committee, shall be in contravention of the Rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association.

(*b*) If any such explanation shall be refused or having been given shall be deemed unsatisfactory, the Committee shall cause a Special General Meeting of the Association to be convened to consider the acts and conduct of such member.

(*c*) The Association shall have power if a quorum be present at such Special General Meeting to resolve by a majority of not less than two-thirds of the members present at such meeting and entitled to vote to declare that such member is expelled from the Association.

39. Whenever a resolution shall have been passed as in the last preceding rule mentioned, such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association.

Election of Committee.

40. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called " The Committee " to be constituted as hereinafter mentioned.

41. The members of the Association shall, in each year between the 1st and the 31st day of January in such year, elect the Committee from amongst the members of the Association and the Committee so elected shall hold office for one year.

42. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen other members, making a maximum of twenty members in all.

43. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of a Chairman of the Committee, of a Deputy Chairman of the Committee and of the remaining eighteen members of the Committee for the ensuing year, and shall cause notice of the day so appointed for such election as aforesaid to be advertised in one English and one Vernacular newspaper published in Bombay.

44. The Secretary of the Association shall also give to each member of the Association not less than seven days' notice in writing of the date appointed for the said elections.

45. The Chairman and the Deputy Chairman of the Committee and the other members of the Committee shall be elected by ballot.

46. The Committee shall, before the day appointed for the said election, appoint a scrutineer for each of the said elections.

47. Before the time appointed under these rules for the commencement of the ballot upon the day appointed for the said elections the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

48. The Committee shall provide separate voting papers for—

(*a*) the election of a Chairman of the Committee,

(*b*) the election of a Deputy Chairman of the Committee,

(*c*) the election of eighteen members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the day fixed for the said elections, one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the other members of the Committee.

49. On the day appointed for the said elections voting shall commence at 10-30 a.m. and terminate at 4 p.m.

50. If any person entitled or empowered to vote concerning the election of the Chairman, Deputy Chairman and the other members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed as such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed as such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the other members of the Committee, write on a voting paper relative to the election of the said other members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as such other members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

51. Voting papers regarding the elections of a Chairman, Deputy Chairman or the other members of the Committee may be deposited in the ballot-box in accordance with these rules between the hours of 10-30 a.m. and 4 p.m. on the day which shall have been appointed under these rules for such elections respectively.

52. At 4 p.m. on the day appointed for the said elections the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer and the votes shall be counted and scrutinised by the scrutineer, who shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

Particulars of voting not to be disclosed.

53. Particulars of the voting for the election of a Chairman, a Deputy Chairman and the other members of the Committee respectively shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

54. The names of all members of the Association, who are eligible for election as Chairman, Deputy Chairman or members of the Committee in any year, shall be circulated by the Secretary amongst the members of the Association at least seven days before the day appointed under these rules for the said elections.

Ineligibility of two members of one firm entitled to ten votes or less to serve on Committee.

55. Two representatives of any one member entitled under Rule 5 to ten votes or less shall not be on the Committee at the same time.

56. If two representatives of any one member entitled under Rule 5 to ten votes or less shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen other members of the Committee.

58. Those persons representing members of the Association, in whose favour the largest number of votes shall have been cast for appointment as Chairman or Deputy Chairman or members of the Committee as the case may be, shall be deemed to have been appointed Chairman or Deputy Chairman or members of the Committee as the case may be.

Refusal to act as Chairman, etc.

59. In the event of any member of the Association who shall have been elected according to these rules either as the Chairman of the Committee or as the Deputy Chairman of the Committee or as a member of the Committee refusing to act as such Chairman, Deputy Chairman or member of the Committee as the case may be, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be.

60. If the number of votes cast in favour of any two members of the Association for appointment as Chairman or Deputy Chairman or as a member of the Committee shall be equal, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be.

Date of assuming office by new Committee.

61. The new Committee shall take office on the first day succeeding the holding of the first Annual General Meeting of the members of the Association after their election, and shall continue to act until the first day succeeding the next Annual General Meeting of the members of the Association.

Retirement of Committee.

62. All the members of the Committee shall retire each year immediately after the Annual General Meeting but shall be eligible for re-election.

Absence without leave from Committee Meetings.

63. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office.

Vacancy on Committee.

64. When any vacancy shall occur in the Committee, such vacancy not being caused by a vacancy in the office of Chairman or Deputy Chairman of the Committee, the members of the Committee shall have power to fill such vacancy by the appointment of any member of the Association to fill the same. Similarly in the event of a member being absent temporarily on leave the Committee shall have power to appoint another member of the Association as a temporary substitute.

Vacancy in office of Chairman or Deputy Chairman.

65. When any vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these rules by the members of the Association of a member of the Association to fill such vacancy.

Chairman of Committee Meetings.

66. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both of these, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting.

Chairman entitled to casting vote.

67. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote.

68. Five members of the Committee shall constitute a quorum. Quorum of Committee.

69. The Committee shall meet at least once in every month, and may meet oftener if need be. Committee Meetings.

70. A Secretary of the Association shall be appointed, and his remuneration shall be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions and all other monies due or payable to the Association and to pay the same into the Imperial Bank of India or into such other Bank as may from time to time be approved by the Committee in this behalf, to the credit of the account of the Association in such Bank, to study and consider all proposed legislative measures or any other matter that may affect the interests of the Association and to report to the Committee thereon and generally to act in the Association's interests under the orders of the Committee. Appointment of Secretary.

71. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time. Record of Minutes of proceedings of Committee.

72. The Committee for the time being shall have the control of the funds of the Association, and shall have authority to provide suitable accommodation for the meetings of the Association and to pay all expenses of the establishment of the Association and also to pay all legal expenses which they may deem it necessary to incur. The Committee shall have authority to expend, pay or disburse in each year any sum or sums of money not exceeding in the aggregate the sum of Rs. 5,000 out of the funds of the Association for any purpose or purposes whatsoever which they in their absolute discretion may deem to be fit and proper in the interests of the Association. Control of funds of the Association.

73. If at any time during any year the disbursements of the Committee shall amount to seven-eighths of so much of the funds belonging to the Association as shall remain in the hands of the Committee after providing for ordinary expenditure, such as the salary of the Secretary, printing, stationery, etc., then the Committee shall, in such case, call a General Meeting of the members of the Association and lay the accounts of the Association before such meeting.

74. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a statement of the accounts of the Association and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting of the members of the Association. Statement of Accounts of the Association to be prepared and circulated to members prior to Annual General Meeting.

75. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same. Report of proceedings of the Association to be circulated to members prior to Annual General Meeting.

76. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so. Solicitors to the Association to be appointed.

77. At the first meeting in each year after the Annual General Meeting of the members of the Association shall have been held, the Committee shall appoint three of their own number to form a Sub-Committee for the purpose of deciding questions, other than arbitrations, arising under the Rules of the Association relating to the registration of trade marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee as in this rule mentioned shall be filled by the appointment by the Committee of a member of the Committee to fill such vacancy. Trade Marks Sub-Committee.

78. The Committee may, from time to time, appoint a Sub-Committee or Sub-Committees to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, if for any special reason such a course may seem to them advisable. Sub-Committees.

79. Sub-Committees other than a Sub-Committee appointed under Rule 77 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

Annual General Meeting.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint.

Other General Meetings.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so

82. If any four members of the Association shall, by a requisition in writing signed by the said four members respectively, addressed to the Committee and containing a statement of their reasons for the requisition, request the Committee to call a General Meeting of the members of the Association, the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members, who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every General Meeting of the members of the Association shall be given by advertisement in at least one English and one Vernacular newspaper published in Bombay.

Investment of funds of the Association.

84. The Committee for the time being shall have the power to invest and deal with any of the moneys of the Association not immediately required for the purposes thereof in such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

Signing of cheques.

85. All cheques on any banking account of the Association shall be signed by the Chairman and one member of the Committee or in the absence of the Chairman by the Deputy Chairman and one member of the Committee ; or in the absence of both the Chairman and the Deputy Chairman by two members of the Committee.

Quorum at General Meetings and adjournments thereof.

86. No business shall be transacted at any General Meeting unless a quorum according to these rules shall be present at such meeting.

87. On the day originally appointed for holding any Annual General Meeting of the members of the Association, and at any adjournment thereof, which shall not have been necessitated by the want of a quorum, ten representatives of the members of the Association shall constitute a quorum; and on the day originally appointed for the holding of any General Meeting of the members of the Association other than an Annual General Meeting and at any adjournment thereof, which shall not have been necessitated by the want of a quorum, one-fourth of the members of the Association shall constitute a quorum.

88. If on the day originally appointed for holding a General Meeting, a quorum, according to these rules, shall not, within thirty minutes after the time appointed for the commencement of the meeting, be present, the meeting shall be adjourned to such time on such other day as the members present may determine, and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum, and may transact the business for which the meeting was called.

Date of adjourned General Meetings to be advertised.

89. Whenever any meeting shall be adjourned under Rule 88 on the ground that a quorum was not present within the prescribed time, seven days' notice shall be given by the Committee by advertisement in one English and one Vernacular newspaper published in Bombay of the day and time to which such meeting shall have been adjourned.

Chairman of General Meetings.

90. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other members of the Committee present at such meeting.

Chairman to have casting vote.

91. In case of a tie in voting at any General Meeting of the members of the Association the Chairman for the time being of the meeting shall have a casting vote.

Record of minutes of proceedings of General Meetings.

92. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in a minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Proposals for concerted general action with respect to strikes, lock-outs, short-time movements, etc.

93. All proceedings of the Association, in connection with any proposal for concerted general action on the part of the members of the Association with respect to a strike or a lock-out or in connection with any proposal for concerted general action in relation to a short-time movement or the organised lessening of production and involving the payment of money or any other matter whatsoever shall be subject to the following rules, that is to say—

(*a*) No such proposal shall be considered at any General Meeting of the members of the Association, except at a Special General Meeting which shall have been duly called for the purpose of considering the same.

(*b*) In order to pass any Resolution approving and adopting any such proposal the same must be passed by a majority of not less than eighty-five per cent. of the members of the Association present at such General Meeting, and entitled to vote thereat.

94. Any member of the Association who shall contravene the terms of any proposal which has been approved and adopted by the members of the Association under Rule 93 hereof shall be liable to be summarily expelled from the Association by a Resolution of the Committee declaring that such member is expelled : provided that such Resolution shall be passed by a majority of not less than three-fourths of the members of the Committee present at a Special Meeting called for the purpose of considering such contravention.

95. Whenever a Resolution shall have been passed as in the last preceding rule mentioned such Resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association.

Resolutions passed at General Meetings binding upon all members.

96. Every Resolution which shall have been duly passed according to these rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Responsibility of Chairman, Deputy Chairman, Committee and Secretary.

97. Neither the Chairman, Deputy Chairman nor any member of the Committee nor the Secretary shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or member of the Committee or as Secretary, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman or a member of the Committee or Secretary, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman or member of Committee or Secretary of the Association, his heirs, executors and administrators shall be indemnified and saved harmless out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

Amendment of rules.

98. These rules shall come into force on the 28th February 1921 and down to that date the present rules shall be in force. No alteration in these rules shall be made save and except by a majority of three-fourths of the members of the Association present at a General Meeting duly convened for the purpose of considering such alteration, the terms of which shall be fully set forth in the notice convening the said General Meeting.

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on 26th February 1924.

Interpretation

1. Throughout all these rules the following words shall bear and include the following meanings :—

(*a*) 'The Association' means the Bombay Millowners' Association.

(*b*) 'Member' means a member of the Bombay Millowners' Association.

(*c*) 'The Secretary' means the Secretary of the Bombay Millowners' Association.

(*d*) 'The Managing Committee' means the Managing Committee of the Bombay Millowners' Association

(*e*) 'Trade mark' includes 'ticket' and 'stamp.'

(*f*) 'Colourable imitation' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.

Essentials of a registrable trade mark.

2. For the purposes of these rules a registrable Trade Mark must consist of a distinctive mark, device or design not being a name, signature or word or words (invented or otherwise) either alone or in combination with one or more of the following :—

(*a*) The name of a Company, individual or firm represented in a special or particular manner.

(*b*) An invented word or invented words.

(*c*) A word or words having no direct reference to the character or quality of the goods and not being according to its ordinary signification a geographical name or surname.

Provided—

(1) that any trade mark registered in the Permanent Register of the Association prior to the 31st March 1924 shall be registrable as a trade mark under this Rule ;

(2) that no trade mark shall be accepted for registration which contains or consists of any scandalous design, or any matter the use of which would by reason of its being calculated to deceive or otherwise be disentitled to protection in a Court of Justice, or would be contrary to law or morality ;

(3) that no trade mark shall be accepted for registration which contains or consists of a representation of the Royal Arms (or Arms so closely resembling the Royal Arms as to be calculated to deceive), or of a photograph or photographs of any member or members of the Royal Family.

Classification of goods.

3 All goods to which these rules apply shall be divided into the following classes :—

Class 1.—Cotton yarns and threads being either grey or bleached.

Class 2.—Cotton yarns and threads being coloured either in whole or in part.

Class 3.—Cotton piece-goods of all kinds.

Registers.

4. The Association shall keep two registers, one of which shall be called 'The Permanent Register' and the other 'The Suspense Register.'

Duty of members to register trade marks and mode of applying to register same.

5. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories owned by such member.

6. Every such application shall specify the name by which the trade mark to which the application relates is intended to be known and the class or classes of goods to which the trade mark is intended to be applied and shall be accompanied by one copy of the trade mark for the use of the Association and also by such further number of copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members.

7. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members, accompanied by a statement in writing specifying the name by which any such trade mark is intended to be known, and the class or classes of goods to which the trade mark is intended to be applied. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.

Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

8. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in the 'Suspense Register' for use on goods of the class or classes specified in the application.

Notice of every application to register a trade mark to be sent to every member.

9. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with Rule 21 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

10. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 11 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

11. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

12. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

13. Every application for removal of a trade mark from the Suspense Register shall be determined, in the manner hereinafter prescribed ; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

14. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

15. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

16. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

17. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(*a*) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this Rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, shall be removed from the Permanent Register ;

or

(*b*) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member put prior to the date of the application under this Rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, the said trade mark shall be removed from the Permanent Register, on the ground either in the case (*a*) or in the case (*b*)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

18. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

19. Every application under Rules 16 and 17 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

20. If any member, being the owner of a trade mark which shall have been registered in the Permanent Register shall so alter the trade mark as in the opinion of a majority of the Trade Marks Sub-Committee to render it materially different, either in name or design, from the registered trade mark, and shall use the mark so altered on goods of a class or classes similar to the class or classes of goods for use on which registration of the original mark was obtained, the member concerned may be required to apply in the manner prescribed for registration of the altered trade mark as a new trade mark and in default of compliance with any such requisition within one month after receipt thereof by the member concerned, the altered trade mark shall be deemed an unregistered trade mark.

Liberty to refuse to refer to arbitration in certain case.

21 Notwithstanding anything contained in these rules or in the Form of adherence prescribed under Rule 36 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

22. In like manner, notwithstanding anything contained in these rules or in the Form of Adherence in Rule 36 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 14, such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection ; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the rules relating to arbitration.

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise, then such objecting member shall be deemed to have sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 37 to 43 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

Determination of questions relating to any application to register a trade mark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

23. All questions in dispute between two members arising out of or incidental to any

(*a*) application to register a trade mark,

(*b*) application to remove a trade mark from the Suspense Register,

(*c*) application to remove a trade mark from the Permanent Register,

shall, if no such notice, as is permitted by these rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following rules :—

24. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

25. If the member to whom such notice as in Rule 24 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

26. If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

27. If two arbitrators shall be duly appointed in accordance with these rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

28. If two arbitrators and an umpire shall have been duly appointed, the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

29. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

30. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

31. If

(*a*) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;
or

(*b*) two arbitrators shall have been duly appointed but shall fail, from any cause whatever, to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;
or

(*c*) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

32. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

33. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

34. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these rules, shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(*a*) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

Fees on arbitrations.

35. The following fees on arbitrations shall be chargeable by the Association to members :—

(*a*) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(*b*) In cases where each party has appointed one arbitrator, the sum of Rs. 30, whereof each member, a party to the arbitration, shall pay Rs. 15.

(*c*) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(*d*) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

36. The Association shall, whether the fees payable under these rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

Procedure when any application made to register a trade mark, or any objection made to registera trademark as to whichnotice of refusal to refer to arbitration has been given.

37. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, make

(*a*) any application to register a trade mark,

or

(*b*) any objection to a trade mark being entered in the Permanent Register,

accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notification is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

38. Any member, who shall have made any such application or objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, may, at any time during the said period of two months in the said Rule 37 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

39. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such application as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

40. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these rules, as if no such notification had been given.

41. If, within the said period of two months in Rule 37 mentioned, such legal proceedings as in Rule 38 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

42. When such legal proceedings as in Rule 38 mentioned shall have been finally determined, if it shall have been held by the Court :—

(*a*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(*b*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable or otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark, be entered therein.

43. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register.

44. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

Effect of entry of trade mark in Permanent Register.

45. Registration of a trade mark in the Permanent Register under these rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie,* be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

46. These rules shall come into force on the First day of April 1924 on which date they shall supersede all other rules relating to the Registration of Trade Marks.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE ASSOCIATION ON THE BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

1. Any member of the Association shall be eligible as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.

2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.

3. The appointment of the Association's Representative shall be made at a general meeting of the Association and such Representative shall *ex-officio* be a member of the Committee of the Association.

4. In the event of the disqualification of the Association's Representative under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.

5. In the event of the absence of the Association's Representative from three or more consecutive meetings of the Board, or in the event of the Association's Representative applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES UNDER THE PROVISIONS OF THE CITY OF BOMBAY IMPROVEMENT ACT, 1898.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary ten clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants four clear days before the election.

3. The Committee shall appoint two days, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10 A.M. till 6 P.M. on each day.

4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 6 P.M. on the second day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute under Section 13 (2), such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES OF THE PORT OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, tho voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

PROCEDURE IN CONNECTION WITH THE ELECTION OF THE REPRESENTATIVES OF THE ASSOCIATION ON THE LEGISLATIVE ASSEMBLY AND THE BOMBAY LEGISLATIVE COUNCIL.

Explanatory Note.

Prior to November 1920, the date of the first elections to the new Councils constitutes under the Reforms Scheme, the Association's Representative on the Bombay Legislative Council had been elected in accordance with the provisions of the Association's Rules for the election of such members. Under the rules framed under the Government of India Act, 1919, however, the Association becomes a Commerce and Industry Constituency and is entitled to elect one member to the Legislative Assembly and one member to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the *Gazettes*, but the following summary of their provisions, so far as they relate to elections in this Constituency, has been prepared for the convenience of members.

Notes as to the procedure to be followed in connection with the election of Members of the Association for the Bombay Millowners' Association Constituency of the Indian Legislative Assembly and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as over-riding the Rules and Regulations framed under Section 7 of the Government of India Act, 1919.

Rules. Part II and Part III.

1. Members only of the Bombay Millowners' Association as defined in Rule 4 of the Association's Rules and Regulations will be eligible to vote at elections for, and be eligible for nomination as candidates for election to the above Councils.

The term member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes by the said member.

Regulations. Part I.

2. The Secretary for the time being of the Association will be the Returning Officer for the Constituency.

Regulations. Part II.

3. The Secretary will immediately before each election call upon each member to nominate a person, who is duly qualified under Rules 6, 7 or 8 of the Association's Rules and Regulations and who is not otherwise disqualified, for registration on an electoral roll and except as is hereinafter provided, only such person as is so nominated and registered will be, eligible to vote on behalf of such member at the ensuing election, and be eligible for nomination as a candidate for election at the ensuing election.

Regulations. Part II, Clause 1 (3) and Clauses 4 & 5.

4. The Secretary will on or before a date to be fixed by the Local Government publish the Electoral Roll provided for in Clause 3 of these Notes at the Head-Quarters of the Association, and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes.

Regulations. Part II, Clause 6.

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to, the Electoral Roll as may be required in accordance with such orders and will re-publish such amended Electoral Roll and list of additions at the Head-Quarters of the Association on or before a date to be fixed by the Local Government.

6. The Electoral Roll will come into force from the date of re-publication provided for in Clause 5. Rules. Part III, Clause 9 (4).

7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency. Regulations. Part II, Clause (7).

8. A fresh Electoral Roll will be prepared for each election in the prescribed manner. Regulations. Part VIII, Clause (j).

9. Any person whose name appears on the Electoral Roll of the Association may be nominated as a candidate for election in the manner hereinafter provided. Rules. Part IV, Clause 11.

10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any member asking for the same. Regulations. Part III, Clause 1 (1).

11. Every nomination paper will be subscribed by two members as proposer and seconder and will be signed by the candidate as assenting to the nomination. Regulations. Part III, Clause 1 (2).

12. Where a member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not available to determine which nomination papers were received first, all such papers will be deemed to be invalid. Regulations. Part III, Clause 1 (3).

13. Each candidate will be nominated by a separate nomination paper. Regulations. Part III, Clause 1 (4).

14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Head-Quarters of the Association by the proposer or seconder on or before a date and at a time, if any, appointed by the Local Government in this behalf. Regulations. Part III, Clause 2 (1).

15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gazetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are members of the Association. Regulations. Part III, Clause 2 (2).

16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes ; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled. Regulations. Part III, Clause 3 (1) & (2).

17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election. Rules. Part IV, Clause 11 (3).

18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the Electoral Roll as provided for in Clauses 3 to 6. Fresh dates for the stage of such election will be prescribed by the Local Government. Regulations. Part III, Clause 3 (3).

19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Head-Quarters of the Association and the Secretary will allow them to examine all nomination papers which have been received by him. Regulations. Part III, Clause 4 (1).

Regulations. Part III, Clause 4 (2).

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates ; or that the candidate has not complied with the provisions of Clause 22 ; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given.

Regulations. Part III, Clause 5 (1).

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper.

Rules. Part IV, Clauses 11 and 15.

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed to be duly nominated unless such declaration has been made.

Rules. Part IV, Clause 16 (1).

23. The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged.

Rules. Part IV, Clause 16 (2).

24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary.

Rules. Part IV, Clause 17 (1).

25. Within one month or such longer period as the Governor may allow after the date of the declaration of the election, every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules.

Rules. Part IV, Clause 17 (2).

26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any persons on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

Rules. Part IV, Clause 17 (3).

27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules, and will be made on oath or affirmation before a Magistrate.

Rules. Part IV, Clause 17 (4)

28. The Local Government will cause to be prepared in such manner, and maintained for such time, as it may direct, a record showing the names of all candidates at every election under these rules and the date on which the return of election expenses of each candidate has been lodged with the Secretary.

Rules. Part IV, Clause 12 (1).

29. If the number of candidates who are duly nominated and who have not withdraw their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies a poll will be taken.

Rules. Part IV, Clause 12 (2).

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected.

Rules. Part IV, Clause 12 (3).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette*, call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Association to elect a member or members, as the case may be.

Rules. Part IV, Clause 12 (4) and Regulations. Parts V & VI.

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II-A appended to the Electoral Regulations, and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed.

33. Each member shall be entitled to one vote only. Regulations. Part V, Clause 1 (*c*) and (*d*).

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates, or in the absence of a candidate, a representative duly authorised by him in writing will have the right to be present at the time of counting. Regulations. Part VI, Clause 1 (1).

35. When the counting has been completed, the Secretary will forthwith declare the candidate to whom the largest number of votes has been given, to be elected. Rules. Part IV, Clause 12 (7).

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Association and in such manner as he may determine. Rules. Part IV, Clause 12 (8).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name of the candidate elected in the *Bombay Government Gazette.* Rules. Part IV, Clause 12 (9).

SCHEDULE.

Regulations. part II, Clauses 4 & 5.

Notice under Regulation 4, *Part II of the Legislative Assembly Electoral Regulations and of the Bombay Legislative Council Electoral Regulations.*

1. The Electoral Roll of the Bombay Millowners' Association Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner :—

(*a*) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the Electoral Roll and the area in the roll for which he is entered and in the case of an objection, the number in the Electoral Roll of the person to whose entry objection is taken and the area in the roll for which he is entered.

(*b*) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorised to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.

(*c*) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.

BOMBAY MILLOWNERS' ASSOCIATION.

LIST SHOWING THE VARIOUS STATISTICAL RETURNS PUBLISHED BY THE ASSOCIATION, THEIR RESPECTIVE SUBSCRIPTIONS, ETC.

	MEMBERS.		NON-MEMBERS.		POSTAGE.	
	Yearly.	Charge per copy.	Yearly.	Charge per copy.	Yearly.	Per copy.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Current Quotations of Local-made Piece-goods and Yarns—Issued weekly ..	Free to Members.	....	6 0 0	0 4 0	1 12 0	0 0 6
Exports from Bombay of English and Foreign-manufactured Piece-goods and Yarns by steamers, ships and country craft to all countries with a comparison of the corresponding period in the preceding year—Issued monthly ..		....	12 0 0	1 8 0	0 6 0	0 0 6
Exports from Bombay of Indian-manufactured Piece-goods and Yarns by steamers, ships and country craft to all countries with a comparison of the corresponding period in the preceding year—Issued monthly ..		....	12 0 0	1 8 0	0 6 0	0 0 6
Movement of Piece-goods and Yarns by Rail showing principal stations individually and other stations in groups or sections, with a comparison of the corresponding period in the preceding year—Issued monthly ..		....	24 0 0	2 8 0	0 6 0	0 0 6
Monthly Trade Return showing detailed Imports of Grey Cloths, Fancy Goods, Yarns and Coals—Issued monthly		....	12 0 0	1 8 0	0 6 0	0 0 6
Rules and Regulations of the Association :	....	0 8 0	....	1 0 0	....	0-2-0 Inland. 0-4-0 Mail.
Annual Report of the Association : ..	2 copies free and for additional copies each Rs. 4-0-0.		....	8 0 0	....	1-8-0 Inland. 3-0-0 Mail.
Mill Statement showing Cotton, Spinning and Weaving Mills working and in course of erection in India on 31st August each year—Issued yearly.	2 paper and 1 cloth copies free and for additional copies each— Paper .. 2 8 0 Cloth .. 3 0 0		Paper .. 3 0 0 Cloth .. 4 0 0		Paper .. 0 4 0 Cloth .. 0 8 0	

of Bombay only, since 1865.

Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
6,557	Not recorded.	
6,733	Do.	
7,630	Do.	
7,715	Do.	
7,857	Do.	
8,103	Do.	
8,553	Do.	
8,816	Do.	
[illegible]14	2,35,763	67,361
[illegible]	2,89,065	82,590
[illegible]	Not recorded.	
[illegible]	Do.	
[illegible]4,270	1,61,220	
[illegible]	2,04,308	
[illegible]	1,80,696	
[illegible]	2,20,354	
[illegible]	2,72,792	
[illegible]	2,77,446	
[illegible]	12,576	
[illegible]	8,140	
[illegible]2,498		
[illegible]154		
[illegible]614		
[illegible]004		
[illegible]730		
[illegible]234		
[illegible]362		
[illegible]588		
[illegible]	30,656	
[illegible]	13,394	
[illegible]	8,49,678	
[illegible]	7,02,756	
[illegible]	8,17,328	
[illegible]	9,50,800	
[illegible]	7,44,800	
[illegible]3	6,95,758	
[illegible]23	9,87,378	
[illegible]788	9,86,228	
[illegible]569	9,72,734	
[illegible]53,582	10,72,452	
[illegible]94,424	11,41,284	
[illegible]05,125	11,15,750	
[illegible]7,77,179	10,79,194	
[illegible]8,45,464	10,98,704	
	34,44,203	9,84,058
	33,37,075	9,53,450
	37,71,636	10,77,616
[illegible]3	37,52,735	10,72,210
[illegible]90	37,73,133	10,78,038
[illegible]924	35,91,175	10,26,050
[illegible],303	38,36,609	10,96,174
[illegible]5,713	39,71,849	11,34,814
[illegible]4,199	37,39,722	10,68,492
[illegible]26,368	34,99,146	9,99,756
[illegible],40,208	33,50,025	9,57,150
[illegible],47,740	37,12,093	10,60,598
[illegible],49,224	37,59,693	10,74,198
[illegible],48,771	37,08,705	10,59,630

Progress of Cotton Mills in the Presidency of Bombay other than those in the Island of Bombay Since 1865

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1865 ..	3	35,540	201	800	Not recorded.	
1866 ..	3	35,540	201	1,000	Do.	
1867 ..	3	35,540	201	1,000	Do.	
1868 ..	3	35,540	201	1,000	Do.	
1869 ..	3	35,540	201	1,000	Do.	
1870 ..	4	52,540	351	1,400	Do.	
1871 ..	4	52,540	351	1,400	Do.	
1872 ..	4	52,640	351	1,400	Do.	
1873 ..	4	55,564	366	1,503	26,471	7,563
1874 ..	4	62,379	390	1,925	30,588	8,739
1875 ..	9	1,33,464	558	2,145	Not recorded.	
1876 ..	10	1,47,153	640	2,986	Do.	
1877 ..	10	1,48,740	858	3,827	65,036	18,580
1878 ..	10	1,49,502	1,278	4,728	97,096	27,740
1879 ..	10	1,66,310	1,455	5,622	1,12,168	32,048
1880 ..	10	1,66,508	1,540	5,643	1,30,739	37,354
1881 ..	10	1,66,988	1,578	5,677	1,36,990	39,140
1882 ..	13	1,81,532	1,772	5,766	1,31,187	37,482
1883 ..	13	2,18,344	1,949	6,241	1,45,796	41,658
1884 ..	17	2,72,773	2,314	8,829	2,27,108	64,888
1885 ..	19	3,02,646	2,577	9,881	2,57,187	73,482
1886 ..	20	3,10,024	2,567	10,068	3,12,165	89,190
1887 ..	20	3,32,576	2,763	11,445	3,10,947	88,842
1888 ..	21	3,63,354	2,812	11,410	3,39,717	97,062
1889 ..	22	4,11,666	3,297	13,090	3,63,888	1,03,968
1890 ..	24	4,55,068	3,950	14,070	4,05,132	1,15,752
1891 ..	24	4,51,047	4,140	16,140	4,56,814	1,30,518
1892 ..	28	4,45,462	4,217	14,864	4,23,157	1,20,902
1893 ..	29	4,58,063	4,761	16,095	3,95,528	1,13,008
1894 ..	30	5,36,354	6,019	18,762	4,97,364	1,42,104
1895 ..	33	5,82,818	7,189	22,007	5,55,441	1,58,698
1896 ..	38	5,87,806	7,538	23,738	6,28,845	1,79,670
1897 ..	47	6,61,970	7,706	27,285	7,00,808	2,00,268
1898 ..	51	7,36,962	8,067	28,546	7,52,717	2,15,062
1899 ..	52	9,04,048	8,438	33,467	8,84,345	2,52,670
1900 ..	54	9,10,480	8,698	33,487	7,89,915	2,25,690
1901 ..	54	9,35,228	9,222	34,354	7,50,029	2,14,294
1902 ..	54	9,53,912	9,545	36,646	9,55,010	2,72,860
1903 ..	54	9,71,120	9,825	37,113	9,50,278	2,71,508
1904 ..	54	10,31,425	10,149	38,417	9,82,674	2,80,764
1905 ..	59	10,75,413	11,016	40,755	10,36,224	2,96,064
1906 ..	70	11,15,053	12,534	43,312	11,51,479	3,28,994
1907 ..	73	11,89,230	14,918	44,753	11,26,063	3,21,732
1908 ..	85	13,85,145	19,134	52,679	12,41,889	3,54,826
1909 ..	96	15,04,230	22,230	56,408	13,47,766	3,85,076
1910 ..	98	15,45,178	23,540	55,251	12,65,572	3,61,592
1911 ..	95	16,30,382	25,025	55,373	13,19,031	3,76,866
1912 ..	96	16,53,258	25,733	58,803	14,10,408	4,02,998
1913 ..	96	16,84,351	28,223	63,378	14,42,676	4,12,020
1914* ..	98	17,45,522	33,591	68,295	15,17,201	4,33,486
1915* ..	98	18,09,565	33,542	71,777	15,26,630	4,36,180
1916* ..	95	17,95,521	33,545	72,083	15,68,427	4,48,122
1917* ..	90	17,80,979	33,597	67,373	14,31,736	4,09,068
1918* ..	91	17,94,190	34,198	71,727	13,91,466	3,97,560
1919* ..	90	18,00,581	34,310	76,999	14,46,584	4,13,304
1920* ..	91	18,09,713	34,982	78,043	14,04,909	4,01,400
1921* ..	93	18,44,756	35,892	88,807	16,14,711	4,61,346
1922* ..	119	20,11,602	40,532	94,786	16,99,889	4,85,680
1923* ..	125	21,91,480	44,519	91,906	16,26,058	4,64,588

* Year ending 31st August.

Millowne

COTTON SPINN

IN COURS

31s

MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	Ring.	Total.	Average Number of Spindles at works daily.	Number of Looms	Average Number of Looms at works daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	A... N...
BOMBAY ISLAND.				Rs.	Rs.	Rs.								
...on Manufacturing Company, Limited ..	Messrs. Morarbhai Vijbhukhandas & Co., Secretaries, Treasurers and Agents, 73, Apollo Street, Fort, Bombay.	Tardeo	7,000	100	100	7,00,000	1,500	25,240	26,740	25,990	575	340	2,708	
... Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	DeLisle Road	50,000	50	50	25,00,000	1,966	37,688	39,654	36,907	..	..	8,694	
...e Mills, Limited	Messrs. Assur Veerjee & Sons, Agents, 320, Mint Road, Fort, Bombay.	Fergusson Road, Parel ..	15,010	100	100	15,01,000	22,232	16,976	39,208	31,318	600	351	6,579	
...Ltd., No. 1 (formerly Ramdas Mill) ..	Messrs. Allana Rehimtoola & Co., Secretaries, Treasurers and Agents, Mongini Building, Church Gate Street, Fort, Bombay.	Elphinstone Road, Parel..	61,250	100	100	60,98,800	19,086 28,756	.. 17,644	19,086 46,400	15,736 27,233	.. 400	.. 360	4,091 4,322	
... Ltd., No. 2 (formerly Indo-China Mill) ..	Do. do. do.	Sewri Road, Parel ..												
...otton Manufacturing Company, Limited ..	Messrs. Hormusji Sons & Co., Agents, Motilal Mansion, Hummum Street, Fort, Bombay.	Kala Chowkie Road, Chinckpoogly.	Ord. 2,377 Pref. 1,05,227	500 10	500 10	22,40,770	1,152	32,496	33,648	33,364	795	791	5,162	
...yeing and Mf. Co., Ltd. (Spring Mills) ..	Messrs. Nowroji Wadia & Sons, Agents, Forbes Buildings, Home Street, Fort, Bombay.	Naigam Road, Dadar ..	25,098	250	250	62,74,500	..	1,09,848	1,09,848	1,18,317	3,116	2,400	17,024	
... Co. (Textile Mills) ..		Elphinstone Road, Parel.					800	69,648	70,448	68,560	1,716	1,695	14,643	
...dustrial Mill Co., Ltd. (formerly Lord Mills)	Messrs. C. H. Jagjivan & Co., Agents, Allahabad Bank Building, Apollo Street, Fort, Bombay.	Fergusson Road, Lower Parel.	20,000	100	100	19,98,750	4,448	19,984	24,432	20,155	566	511	4,310	
... Mills, Ltd.	Messrs. Currimbhoy Ebrahim Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Ripon Road, Jacob Circle.	Ord. 4,000 Pref. 6,000	250 250	250 250	24,85,000	11,512	24,372	35,884	35,083	600	586	8,536	
... Spinning and Mufacturing Co., Ltd. (y Mill)	Messrs. C. N. Wadia & Co., Agents, Office Gresham Buildings, Esplanade Road, Fort, Bombay.	Elphinstone Road, Parel.	20,000	100	100	18,50,000	.. 26,480	51,220 27,352	51,220 53,832	50,013 48,466	2,581 407	2,447 370	8,077 7,563	
... Spinning & Mufacturing Co., Ltd. (Mill)	Messrs. W. H. Brady & Co., Ltd., Agents and Managers, Royal Insurance Buildings, 42/48, Church Gate Street, Fort, Bombay.	Victoria Bunder, Colaba ..	50,000	100	100	28,00,000	6,048 ..	27,120 11,376	33,168 11,376	32,398 10,347	697 ..	643 ..	4,381 2,693	
...and and Mill Comny, Limited ..														
...r Wadia Mill														
...gning and Weav Company, Limited ..	Messrs. Cowasjee Jehangir & Co. Ltd., Secretaries, Treasurers and Agents, 23, Readymoney Building, Apollo Bunder, Fort, Bombay.	Coorla (Thana District) ..	13,000	100	100	13,00,000	2,692	26,936	29,628	27,932	716	712	5,584	
...Mills Co., Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, Currimbhoy House, Outram Rd., Fort, Bombay.	Fergusson Road, Parel...	15,000	100	100	15,00,000	9,600	35,088	44,688	43,479	1,054	1,054	7,340	
...gning & Manufactg Co., Ltd.	Messrs. Purshotam Vithaldas & Co., Secretaries, Treasurers and Agents, 2, Rampart Row, Fort, Bombay.	New Parbhadevi Road, Parel.	400	500	500	2,00,000	6, 80	33,768	40,248	33,380	968	798	4,688	
...y Mills Co., Ltd ..	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road, Parel ..	8,800	250	250	22,00,000	17,344	69,460	86,804	84,194	1,029	1,029	14,213	
...le Company, Limited	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	Carrol Road, Parel ..	Old 1,800	500	500	9,00,000	..	22,280	22,280	20,950	982	904	8,822	
...le Company, Limited		Do. do.	6,000	250	250	15,00,000	16,192	24,344	40,536	39,766			8,082	
...le Company, Limited	Messrs. Sassoon J. David & Co., Agents, 142, Esplanade Road, Fort, Bombay.	Fergusson Road, Parel	New 3,200	250	250	8,00,000	10,848	28,968	39,816	37,580			11,778	
...ton and Wvg. Co., Ltd.	Messrs. Gokuldass Parekhji & Co., 24, Rampart Row, Fort, Bombay.	DeLisle Road, Parel ..	14,000	100	100	14,00,000	..	14,880	14,880	14,161	780	660	4,641	

mbay Association.

WEAVING MILLS WORKING AND RECTION IN INDIA ON UST 1923.

Progress of Bombay Mills in the Island and the Presidency during the past 25 years.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1865 ..	13	2,85,524	3,579	7,357	Not recorded.	
1866 ..	13	3,09,911	3,455	7,733	Do.	
1867 ..	13	3,13,597	3,779	8,636	Do.	
1868 ..	13	3,18,184	3,844	8,715	Do.	
1869 ..	13	3,21,414	3,920	8,857	Do.	
1870 ..	14	3,43,480	4,441	9,503	Do.	
1871 ..	14	3,58,436	4,641	9,853	Do.	
1872 ..	15	3,67,036	4,653	10,216	Do.	
1873 ..	18	4,50,156	4,972	12,217	2,62,234	74828
1874 ..	19	5,24,530	6,103	13,323	3,19,651	91329
1875 ..	36	8,86,098	8,339	18,600	Not recorded.	
1876 ..	39	9,03,983	8,681		Do.	
1877 ..	41	10,43,944	9,291	24,174	6,28,200	1,79,886
1878 ..	42	11,04,846	11,544	31,670	8,12,168	2,32,048
1879 ..	42	11,47,310	12,311	34,482	7,44,004	2,12,744
1880 ..	42	11,54,184	12,396	35,060	9,01,978	2,57,708
1881 ..	42	11,58,510	12,510	37,028	10,91,762	3,11,932
1882 ..	49	12,37,536	13,046	37,567	11,02,248	3,14,928
1883 ..	51	13,45,042	13,616	40,377	12,39,812	3,54,232
1884 ..	66	15,24,499	14,299	44,900	14,45,598	4,13,028
1885 ..	68	16,80,036	14,588	51,426	16,30,930	4,65,980
1886 ..	70	16,98,797	14,635	54,179	16,81,204	4,80,344
1887 ..	75	17,78,220	14,926	54,715	18,98,590	5,42,456
1888 ..	82	18,39,369	15,564	59,199	20,89,731	5,97,066
1889 ..	91	20,62,994	16,677	65,586	23,36,943	6,67,698
1890 ..	94	23,50,728	17,735	73,208	26,31,951	7,51,986
1891 ..	91	23,60,170	18,487	78,121	31,25,780	8,93,080
1892 ..	96	23,80,178	19,117	79,851	29,73,215	8,49,490
1893 ..	98	24,99,211	21,425	83,995	29,30,438	8,37,268
1894 ..	99	25,53,728	24,284	89,316	30,54,660	8,72,704
1895 ..	102	27,66,710	27,406	97,747	34,09,322	9,74,092
1896 ..	109	27,74,129	28,873	1,02,193	36,02,718	10,29,348
1897 ..	122	28,49,395	28,993	96,815	31,80,584	9,03,024
1898 ..	133	29,03,944	29,446	99,274	36,13,365	10,32,39
1899 ..	134	33,14,909	30,647	1,10,636	42,12,145	12,03,470
1900 ..	136	34,47,571	30,913	1,06,401	33,90,715	9,70,49
1901 ..	135	33,06,320	31,636	1,10,516	31,88,182	9,10,05
1902 ..	134	34,77,691	32,990	1,22,788	44,10,833	12,60,23
1903 ..	134	33,04,502	32,950	1,24,026	44,02,076	12,57,73
1904 ..	133	33,65,855	34,285	1,28,332	43,87,243	12,53,49
1905 ..	140	38,36,329	39,089	1,33,679	47,89,800	13,68,51
1906 ..	154	37,29,376	41,312	1,44,110	51,48,903	14,70,25
1907 ..	158	38,02,713	46,900	1,42,854	50,31,187	14,37,48
1908 ..	171	41,19,828	55,101	1,54,218	50,19,070	14,34,02
1909 ..	185	43,94,575	61,494	1,62,159	51,93,200	14,83,78
1910 ..	187	43,69,224	65,471	1,59,801	47,69,775	13,45,65
1911 ..	182	45,20,972	67,492	1,59,873	48,56,106	13,30,31
1912 ..	182	45,38,710	69,121	1,68,494	51,82,149	14,80,61
1913 ..	186	46,10,317	73,475	1,73,811	51,94,805	14,84,23
1914* ..	183	47,54,694	82,436	1,78,155	52,90,334	15,11,52
1915* ..	184	48,03,932	85,398	1,83,701	51,17,805	14,62,23
1916* ..	181	47,80,096	68,750	1,80,388	54,65,036	15,44,29
1917* ..	177	47,14,754	91,518	1,93,086	54,03,587	15,43,88
1918* ..	178	46,76,838	93,360	1,95,749	59,96,728	14,56,20
1919* ..	176	47,35,057	95,088	2,03,307	49,45,710	14,13,09
1920* ..	174	47,74,239	95,616	2,18,251	47,54,925	13,58,55
1921* ..	176	48,70,244	98,655	2,36,547	53,26,804	15,21,94
1922* ..	201	51,28,886	1,06,053	2,44,016	54,59,573	15,59,87
1923* ..	206	55,40,562	1,13,463	2,40,677	53,34,763	15,24,21

*Year ending 31st August.

Cotton Spinning and Weaving Mills Working and in course of Erection in India on the 31st August 1923.

Where situated	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 5¼ cwts.
Bombay Island (working)	81	33,49,082	66,946	1,48,771	37,68,705	10,58,630
Bombay Island (erecting)	..	..	..	..	..	..
Bombay Pres. (working)	106	21,46,319	43,936	91,856	16,26,058	4,64,588
Bombay Pres. (erecting)	19	45,164	583	50	..	..
Total	206	55,40,562	1,13,465	2,40,677	53,34,763	15,24,218
Rajputana	3	54,851	994	1,501	28,112	8,032
Berar (a)	4	57,580	1,026	2,827	54,838	15,668
Central Provinces ..	8	2,78,804	5,518	15,436	3,05,081	87,166
Hyderabad (Nizam's Terr.)	3	62,440	934	2,903	54,453	15,558
Central India (b)	10	1,39,161	3,341	11,040	1,67,426	47,836
Bengal Presidency (c) ..	21	2,44,808	3,341	12,562	2,92,012	83,432
Punjab (d)	10	1,12,586	1,638	4,072	83,559	23,874
United Pry. of Agra Oudh (e)	27	5,34,809	5,666	17,841	8,65,075	1,61,450
Madras Presidency (f) ..	26	8,41,124	4,800	27,052	4,75,154	1,35,804
Travancore (g)	3	25,800	..	672	28,966	8,276
Mysore (h)	9	91,252	1,129	4,765	57,750	16,500
Pondicherry	3	68,240	1,681	3,728	83,314	23,804
Total	*333	76,27,808	144,794	3,47,369	75,30,943	21,51,698

(a) Ellichpur and Akola. (b) Gwalior, Indore and Malwa. (c) Calcutta and suburbs. (d) Delhi, Kanpur and Ludhiana. (e) Cawnpore, Lucknow and Allahabad. (f) Madras, Madura, Coimbatore and Tuticorin. (g) Travancore and Quilon. (h) Bangalore and Mysore. (i) Pondicherry.

*Of these 127 are working and 41 in course of erection.

In course of erection.

Progress of Indian Mills during the past 48 years.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1876	47	11,60,112	9,139	Not stated	Not stated	
1877	51	12,44,266	10,388	Do.	Do.	
1878	53	12,99,946	10,533	Do.	Do.	
1879	56	14,52,794	13,018	42,914	9,36,547	2,67,585
1880	58	14,61,586	13,502	44,416	10,76,708	3,07,631
1881	57	15,13,696	13,767	46,436	13,26,461	3,78,989
1882	65	16,39,814	14,172	48,407	13,91,467	3,97,562
1883	67	17,90,388	15,373	53,476	15,97,948	4,56,565
1884	79	20,01,667	16,262	60,287	18,59,777	5,31,365
1885	87	21,45,640	16,337	67,186	20,88,621	5,96,749
1886	89	22,01,503	17,455	74,385	22,81,214	6,43,204
1887	103	24,31,290	18,536	76,945	25,41,966	7,26,276
1888	114	24,88,851	19,496	82,375	27,54,437	7,86,982
1889	124	27,62,518	21,801	91,586	31,10,289	1,08,088
1890	137	32,74,196	23,412	1,02,727	35,29,917	1,18,462
1891	134	33,81,494	24,331	1,11,618	41,26,171	10,78,906
1892	139	34,02,232	24,444	1,10,161	40,50,783	12,65,938
1893	141	33,78,917	28,164	1,21,504	40,98,328	11,71,008
1894	142	36,49,736	31,154	1,30,461	42,78,778	12,22,508
1895	148	39,09,929	35,338	1,38,666	48,95,999	13,41,714
1896	155	39,32,946	37,270	1,45,432	49,32,613	14,09,318
1897	173	40,65,618	37,584	1,44,338	45,33,276	13,00,936
1898	185	42,39,720	38,013	1,48,986	51,84,948	14,81,328
1899	188	47,28,333	39,699	1,62,108	58,63,165	16,75,190
1900	193	49,45,783	40,124	1,61,185	50,86,732	14,53,352
1901	193	50,06,936	41,180	1,72,885	47,31,090	13,51,740
1902	192	50,66,985	42,584	1,81,031	61,77,533	17,65,038
1903	192	50,43,297	44,092	1,81,386	60,87,686	17,39,340
1904	191	51,18,121	45,337	1,84,778	61,06,681	17,44,766
1905	197	51,63,486	50,139	1,95,277	58,77,354	18,79,244
1906	217	52,79,985	52,686	2,08,611	70,82,806	20,23,516
1907	224	53,52,275	58,436	2,05,696	69,36,395	19,80,170
1908	241	57,56,020	67,920	2,21,196	69,70,256	19,91,500
1909	259	60,53,231	76,886	2,36,924	73,81,500	21,09,000
1910	263	61,95,671	82,725	2,33,624	67,72,535	19,35,010
1911	263	63,17,460	83,352	2,30,648	68,30,531	19,08,866
1912	268	64,63,929	88,981	2,43,637	71,75,357	20,50,102
1913	272	65,96,862	94,136	2,53,786	73,36,056	20,96,016
1914*	271	67,78,895	1,04,179	2,60,278	75,00,941	21,43,126
1915*	272	68,48,244	1,08,698	2,65,340	73,89,212	21,02,632
1916*	286	68,39,877	1,10,268	2,74,361	76,92,013	21,97,718
1917*	283	67,38,697	1,14,621	2,76,771	76,93,574	21,98,164
1918*	282	66,53,871	1,16,484	2,82,227	72,99,873	20,85,678
1919*	278	66,89,680	1,18,221	2,93,277	71,54,805	20,44,238
1920*	283	67,93,076	1,19,012	3,11,078	68,33,113	19,52,318
1921*	287	68,70,804	1,23,783	3,32,178	74,20,805	21,20,230
1922*	298	73,31,219	1,34,820	3,43,723	77,12,396	22,03,540
1923*	333	79,27,938	1,44,794	3,47,369	75,30,943	21,51,698

*Year ending 31st August.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Amount paid on each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	NUMBER OF SPINDLES. Ring.	NUMBER OF SPINDLES. Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	REMARKS.
BOMBAY ISLAND.—*(contd.)*															
				Rs.	Rs.	Rs.									
			Total brought forward..			17,76,33,642	5,12,730	23,84,340	28,67,070	259.46,13	581,45	51,053	4,49,124	1,25,290	
69. Simplex Mills Co., Ltd.	Messrs. Allen Bros. & Co. (India), Ltd. Agents, Canada Building, Fort, Bombay.	Clerk Road, Jacob Circle, Byculla.	9,000	250	250	22,50,000	936	36,676	37,612	33,572	1,607	1,254	7,778	3,406	
70. Sir Shapoorji Broacha Mills, Ltd. (Connaught Mill)	Messrs. Mathradas Goculdas & Co., Agents, Canada Buildings, Hornby Road, Fort, Bombay.	DeLisle Road and Haines Road, Byculla.	74,926	100	100	74,92,600	1,872	95,416	97,288	90,156	671	523	21,773	3,949	
71. Do. do. (Empress Mill)															
72. Do. do. (New Empress Mill)															
73. Standard Mills Co., Ltd.	Messrs. Tata Sons, Ltd., Agents, York Building, Hornby Road, Fort, Bombay.	Parbhadevi Road, Lower Mahim.	2,400	500	500	12,00,000	3,960	39,920	43,880	39,154	1,176	1,148	6,272	2,246	
74. Swadeshi Mills Co., Ltd.	Messrs. Tata Sons, Ltd., Agents, Navsari Buildings, Hornby Road, Fort, Bombay.	Coorla	20,000	100	100	20,00,000	..	56,492	56,492	53,436	1,542	1,486	11,389	3,101	
75. Swan Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Sewree	4,000	250	250	10,00,000	8,580	23,036	31,616	31,218	600	589	4,883	1,266	
76. Tata Mills, Ltd., No. 1.	Messrs. Tata Sons, Ltd., Agents, Navsari Buildings, Hornby Road, Fort, Bombay.	Dadar Road, Parel	Pref. 6,971 Ord. 6,000	500	500	64,85,500	6,024	39,104	45,128	49,194	1,187	1,121	4,397	1,923	
77. Do. No. 2 (formerly Bombay United Mills, Ltd.)	Do. do. do. do.	Girgaum, Charni Road ..													
78. Union Mills, Ltd.	Messrs. David Sassoon & Co., Ltd., Secretaries, Treasurers and Agents, 3, Forbes Street, Fort, Bombay.	DeLisle Road, Parel ..	2,000	250	250	5,00,000	5,480	27,092	32,572	31,616	866	799	5,468	1,615	
79. Victoria Mills, Ltd.	Messrs. Mangaldas Mehta & Co., Secretaries, Treasurers and Agents, 123, Esplanade Road, Fort, Bombay.	Gamdevi Road	8,000	100	100	8,00,000	..	33,208	33,208	32,140	526	501	3,156	1,025	
80. Weljee Dharamsey Mill	Messrs. WeljiDharamsey & Co., Proprietors, Dubash Wadi Lane, Girgaon Back Road, Bombay.	Sewri Cross Road, Sewri ..	....	..	..	....	1,880	4,264	6,144	5,210	..	..	487	153	
81. Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Mooljee Sons & Co., Agents, Secretaries, and Treasurers' Rampart Row, Fort, Bombay.	Kalachowki Road, Chinchpoogly.	1,200	1,000	1,000	12,00,000	5,208	29,616	34,824	28,019	823	715	4,211	1,346	
		Total ..				20,05,61,742	5,46,670	28,02,412	33,49,082	30,38,593	68,946	60,808	5,29,815	1,48,771	
IN COURSE OF ERECTION.															
BOMBAY PRESIDENCY.															
1. § Dadabhai Nowroji Mills Co., Ltd.	Messrs. Pandit Parekh & Co., Khadia's Desai's Pole, Ahmedabad.	Dehgam (Baroda State) ..	2,700	100	50	33,750	..	..	..	..	..	..	..	..	
2. Haripur Spg., & Mfg., Co. Ltd.	.....	Outside Prem Gate Ahmedabad	....	..	..	....	..	..	..	..	..	..	..	..	
3. Jayashankar Mills, Barsi Ltd.	Messrs. Zadbuke Purdeshi & Co., Agents.	Kirana Bazar, Barsi Town.	20,000	100	50	10,00,000	..	10,000	10,000	..	200	..	..	..	
4. § Kadi Laxmi Cotton Mills Co., Ltd. ..	Messrs. Narharibal Kalidas Kevaldas & Co. Ltd., Agents, Office on Mill premises.	Kadi, Baroda State. ..	12,000	100	50	....	..	13,500	13,500	..	..	..	..	..	
5. Kalol S. & W. Mills Co., Ltd.	Messrs. Pratapsingh Mohanlalbhai & Co. Agents.	Kalol, N. Gujarat ..	12,000	100	75	7,800	..	9,864	9,864	..	..	..	..	..	Partially Working.
6. § Kaiser-i-Hind Dyeing & Waste Mills Co., Ltd.	Messrs. Shantilal Chhabildas & Bros.	Baroda	....	..	..	....	..	..	..	..	..	..	..	..	
7. Krishna Mills Co., Ltd.	Messrs. Chimanlal & Co.	Vimagar	....	..	..	....	..	..	..	..	..	..	..	..	
8. Lokamanya Mills, ...	Messrs. Sulkhe & Co., ...	Barsi	....	..	..	....	..	..	..	..	..	..	..	..	
9. New Pratap Spg. Wvg. & Mfg. Co. Ltd. ..	Messrs. Motilal Manekchand & Sons, Agents.	Dhulia, West Khandeish.	....	..	..	....	..	..	..	..	128	..	..	..	
10. Oriental Mills, Ltd.	Messrs. Ghia & Co., Agents, Elephant Road Ahmedabad and (18, Hummum Street, Fort, Bombay)	Kankeria Loco Siding, Ahmedabad.	6,600	100	100	8,19,363	..	..	..	..	..	..	..	..	
							..	11,800	11,800	..	250	..	..	..	

(Textile Mills)	Messrs. Nowroji Wadia & Sons, Agents, Forbes Buildings, Home Street, Fort, Bombay.	Naigam Road, Dadar	Pref.	1,05,227	10	10		..	1,09,848	1,09,848	1,18,317	3,116	2,400	17,024
Industrial Mill Co., Ltd. (formerly Lor Mills)	Messrs. C. H. Jagjivan & Co., Agents, Allahabad Bank Building, Apollo Street, Fort, Bombay.	Elphinstone Road, Parel.		25,098	250	250	62,74,500	800	69,648	70,448	68,560	1,716	1,695	14,643
		Fergusson Road, Lower Parel.		20,000	100	100	19,98,750	4,448	19,984	24,432	20,155	586	511	4,310
y Mills, Ltd.	Messrs. Currimbhoy Ebrahim Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Ripon Road, Jacob Circle	Ord.	4,000	250	250	24,85,000	11,512	24,372	35,884	33,083	600	586	8,536
			Pref.	6,000	250	250								
Spinning and Mufacturing Co., Ltd. ury Mill)	Messrs. C. N. Wadia & Co., Agents, Office Gresham Buildings, Esplanade Road, Fort, Bombay.	Elphinstone Road, Parel.		20,000	100	100	18,50,000	..	51,220	51,220	50,013	2,581	2,447	8,077
Spinning & Mufacturing Co., Ltd. th Mill)								26,480	27,352	53,832	48,466	407	370	7,563
Land and Mill Company, Limited ..	Messrs. W. H. Brady & Co., Ltd., Agents and Managers, Royal Insurance Buildings, 42/48, Church Gate Street, Fort, Bombay.	Victoria Bunder, Colaba ..		50,000	100	100	28,00,000	6,048	27,120	33,168	32,398	697	643	4,381
								..	11,376	11,376	10,347	..	..	2,693
gir Wadia Mill														
Spinning and Weav Company, Limited ..	Messrs. Cowasjee Jehangir & Co. Ltd., Secretaries, Treasurers and Agents, 23, Readymoney Building, Apollo Bunder, Fort, Bombay.	Coorla (Thana District) ..		13,000	100	100	13,00,000	2,892	26,936	29,628	27,932	716	712	5,584
nt Mills Co,, Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, Currimbhoy House, Outram Rd., Fort, Bombay.	Fergusson Road, Parel...		15,000	100	100	15,00,000	9,800	35,088	44,888	43,479	1,054	1,054	7,340
Spinning & Manufac ng Co., Ltd, ..	Messrs. Purshotami Vithaldas & Co., Secretaries, Treasurers and Agents, 2, Rampart Row, Fort, Bombay.	New Parbhadevi Road, Parel.		400	500	500	2,00,000	6, 80	33,768	40,248	33,380	968	798	4,688
y Mills Co., Ltd. uding Mahomedbhoy	Messrs. Currimbhoy Ebrahim & Sons, Ltd Agents, 12/14, Outram Road, Fort Bombay.	DeLisle Road, Parel ..		8,800	250	250	22,00,000	17,344	99,460	86,804	84,194	1,029	1,029	14,213
ls Company, Limi No. 1 ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	Carrol Road, Parel ..	Old	1,800	500	500	9,00,000	..	27,280	27,280	26,951	952	804	8,522
lls Company, Limi No. 2 ..		Do. do.	New	6,000	250	250	15,00,000	16,192	24,344	40,536	39,788			8,052
ls Company, Limi		Fergusson Road, Parel ..		3,200	250	250	8,00,000	10,848	28,968	39,816	37,583	..	..	11,739
Spg. and Wvg. td. (formerly Pros ills, Ltd.)	Messrs. Golabchand Devchand & Co., 2, Rampart Row, Fort, Bombay.	DeLisle Road, Parel ..	Ord.	34,000	100	100	33,05,182	..	34,552	34,552	3,1615	758	666	4,640
bhoy Pabaney Mill pany, Limited ..	Messrs. Currimbhoy Ebrahim & Sons, Ltd. Agents, 12/14, Outram Road, Fort Bombay.	Do. do. ..	Pref.	17,000	100	100								
				8,000	250	250	20,00,000	18,176	39,264	57,440	54,819	1,054	1,054	9,403
D. Sassoon United Mills, Alexandra Mill) ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Rd., Ballard Estate, Fort, Bombay.	Ghorupdeo Road, Chinchpoogly.	Ord.	40,00,000				..	36,480	36,480	34,822	796	764	5,323
D. Sassoon United Mills, ted (E. D. Sassoon Mill.)								10,758	77,848	88,606	85,396	841	824	12,765
D. Sassoon United Mills, ed (Jacob Sassoon Mill).		Sopari Baug Road, Parel.			10	10	6,00,60,000	30,264	72,424	1,02,688	101,472	2,072	1,989	18,530
D. Sassoon United Mills, d (Rachel Sassoon Mill).		Chinchpoogly Road ..	Pref.	20,00,000				..	..	..	..	2,020	1,992	..
ward Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougal Road, Ballard Estate, Fort Bombay.	Fergusson Road, Parel ..		8,500	200	200	17,00,000	29,256	16,152	45,408	45,190	808	777	7,896
lphinstone Spinning and Weaving Mills Co., Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort Bombay.	Elphinstone Road, Parel.	Ord.	25,000	100	100	50,00,000	14,008	35,056	49,064	47,653	764	752	7,972
mperor Edward Spinning Manufacturing Co. Limited.	Messrs. B. D. Petit Sons & Co., Agents, 7/11, Elphinstone Circle, Fort, Bombay.	Reay Road, Mazagon ..	Pref.	25,000	500	500	15,00,000	..	46,452	46,452	37,263	1,383	1,259	5,693
agalbhoy Mills, Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road, Lower Parel		7,200	250	250	18,00,000	..	52,256	52,256	51,534	1,268	1,268	8,896
inlay Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Government Gate Road, Parel.		8,000	250	250	20,00,000	..	46,072	46,072	45,806	812	796	8,383
amjee Petit Spinning and Manufacturing Co., Ltd.	Messrs. Dinshaw Manockjee Petit, Sons & Co., Agents, Ballard Estate, Fort, Bombay.	Darookhana, Mazagaon ..		1,400	1,000	1,000	12,50,000	..	30,760	30,760	22,627	929	664	3,255
Globe Manufacturing Co., Ltd	Messrs. Turner, Morrison & Co., Ltd., Managing Agents, 16, Bank Street, Fort, Bombay.	DeLisle Road, Parel ..	Allotted	1,250										
Gold Mohur Mills, Ltd., ...				10,000	100	100	10,00,000	1,008	27,528	28,536	27,111	744	647	5,191
Messrs. Allen Bros. & Co. (India), Ltd., Agents, Canada Building, Home Street, Fort, Bombay.		Old Dadar Road, Dadar.		27,640	100	100	27,62,450	2,916	35,210	38,126	30,887	1,040	393	7,430
Hindoostan Spinning and Weaving Mills Co., Ltd. ..	Messrs. Thackersey Mooljee & Co., Secretaries and Treasurers, 2, Rampart Row, Fort, Bombay.	Ripon and Arthur Roads, Byculla	Whole	1,184	1,000	1,000	12,00,000	3,104	28,912	30,016	25,253	834	704	3,878
			Quarter	64	250	250								
Wadia Woollen Mills, Ltd., Hongkong Mills	Messrs. Hoosenbhoy Pilani Wadia & Co., Agents, 25, Waudby Road, Fort, Bombay.	Chinchpoogly Cross Lane, Parel.		1,00,000	100	100	90,36,480	4,384	25,860	30,244	28,500	898	868	4,336
Indian Manufacturing Co., Ltd.	Messrs. Damodar Thackersey Mooljee & Co., Secretaries, Treasurers and Agents, 2, Rampart Row, Fort, Bombay.	Ripon Road, Jacob's Circle.	Whole	862	1,000	1,000	9,00,000	..	32,224	32,224	25,331	744	684	3,145
			Half	76	500	500								
Jam Manufacturing Co., Ltd.	Messrs. Waljee Shamji & Co., Secretaries, Treasurers and Agents, 4, Dalal Street, Fort, Bombay.	Lalbag, Parel ..		50	500	500	12,00,000	6,548	25,988	32,536	31,893	980	906	4,329
Manufa	Messrs. Hormusji Ardeshir & Son, Agents, Motilal Mansion, Hummum Street, Fort, Bombay.	Fergusson Road, Lower Parel.	Ord.	3,694	250	250	13,32,100	1,368	29,544	30,912	27,739	494	438	4,827
			Pref.	10,000	..	..								
g Co., Ltd.	Messrs. Abblocathoy Joomabhoy Lalljee & Co., Agents, Sleater Road, Grant Road, Bombay.	Tardeo	" Ins.	4,083	100	100	11,00,000	13,200	20,316	33,516	32,300	663	612	4,678
			Whole	900	1,000	1,000								
.. ..	Messrs. Mangaldas Mehta & Co., Proprietors, 123, Esplanade Road, Fort, Bombay.	New Sewree Road ..	Quarter	800	250	250	15,00,000	3,120	35,324	38,444	34,620	278	250	3,767
			Ord.	10,000	100	100								
stoorchund Mill	Messrs Currimbhoy Ebrahim and Sons, Ltd., Agents, 12/14 Outram Road, Fort, Bombay.	Dadar	Pref.	5,000	100	100								
perial Mill		Haines Road, Mahaluxmee.		9,600	500	500	47,74,250	13,068	20,896	33,964	32,195	913	913	7,259
Weaving Co., Ltd.	Messrs. Khatau Makanji & Co., Agents, Laxmi Buildings, 42, Ballard Pier, Fort, Bombay.	Haines Road, Byculla ..		10,000	100	100	9,95,000	..	42,206	42,206	30,304	..	..	
Finishing Works).								..	46,604	46,604	43,989	1,332	1,201	4,441
ronation Mill). ..	Messrs. Kilachand Devchand & Co., Ltd., Agents, 83, Apollo Street, Fort.	Haines Road, Mahaluxmee		1,65,000	25	25	41,25,000	12,022	31,340	43,362	40,446	..	..	7,339
.. ..	Messrs. Killick, Nixon & Co., Agents, Killick Buildings, Home Street, Fort, Bombay.	Naigam Cross Road, Dadar.		4,000	500	500	20,00,000	20,188	49,012	69,200	67,725	1,394	1,330	8,269
rmerly Sun Mills.	Messrs. Currimbhoy Ebrahim and Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Fergusson Road, Lower Parel.	Pref.	20,000	100	100	38,00,000	4,816	39,164	43,980	40,138	604	490	9,704
g Co., Ltd.	Messrs. Goculdas Madhavjee Sons & Co., Agents, Canada Building, Fort, Bombay.	Foras Road	Ord.	18,000										
			Ord.	13,500	100	100	20,25,000	1,936	35,516	37,452	37,452	863	858	5,749
o., Ltd. ..	Messrs. D. M. Petit, Sons & Co., Agents, 41, Nicol Road, Ballard Estate, Fort, Bombay.	Tardeo	Pref.	2,700	250	250								
.. ..		Parel		3,609½	1,000	1,000	36,09,500	..	67,624	67,624	65,294	2,379	2,106	11,556
.. ..		Mahaluxmee						..	45,084	45,084	30,014	1,364	1,101	5,889
.. ..								..	42,368	42,368	35,380	1,278	1,117	4,670
.. ..	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	DeLisle Road, Parel ..		4,800	500	500	24,00,000	3,384	39,808	43,192	41,049	904	903	7,852
.. ..	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	Fergusson Road, Lower Parel.		10,000	100	100	10,60,000	11,928	30,384	42,312	33,626	572	553	7,626
.. ..	Messrs. P. A. Hormarji & Co., Agents, 2 to 6 Forbes Street, Rampart Row, Fort.	Sewree New Road ..		1,000	250	250	2,50,000	23,396	10,528	33,924	31,097	..	..	7,802
Weaving Co., Ltd.	Messrs. Morarjee Goculdas & Co., Secretaries, Treasurers and Agents, Sudania House, 31, Sprott Road, Ballard Estate, Bombay.	Suparibaug Road, Parel		1,200	1,000	1,000	11,50,000	..	64,964	64,964	60,574	1,607	1,330	9,670
a Mill) ..	Mr. Pranshikhlal Mafatlal, Managing Director, 265, Hornby Road, Fort, Bombay.	Director, Sewree ..	Issued	1,150										
ring Co., Ltd.	Messrs. W. H. Brady & Co., Ltd. Agents, Royal Insurance Buildings, 42/48, Church Gate Street, Fort, Bombay.	Albert Road, Chinchpoogly		1,325	1,000	1,000	13,25,000	33,032	13,032	46,064	38,069	..	..	9,263
				6,000	100	100	6,00,000	..	37,920	37,920	37,683	..	..	5,281
Weaving Co., Ltd.	Messrs. W. H. Brady & Co., Ltd. Secretaries and Agents, Royal Insurance Buildings, 42/48, Church Gate St., Fort.	Parel Road, Chinchpoogly	Ord.	7,500	200	200	23,00,000	14,520	31,720	46,240	43,428	1,059	884	5,903
			Pref.	4,000	200	200								
.. ..	Mr. Mafatlal Gagalbhai, Lessee, 265, Hornby Road, Fort.	Suparibaug Road, Parel ..		....	..	..	....	2,048	17,604	19,652	18,350	560	490	2,787
Weaving Co., Ltd.	Messrs. Vassanjee Munjee & Co., Agents, Sale Building, 20, Bank St., Fort, Bombay	Gorupdeo Road, Chinchpoogly.		1,800	500	500	9,00,000	2,040	24,448	26,488	26,238	838	783	3,017
.. ..	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 12-14, Outram Road, Fort, Bombay.	DeLisle Road, Parel ..		8,000	250	250	19,97,000	..	34,572	34,572	34,303	1,036	1,036	6,293
.. ..	Messrs. Rammarain Hurnundrai & Sons Agents, 143, Esplanade Road, Fort, Bombay.	Fergusson Road, Parel ..		8,000	100	100	8,00,000	18,836	33,964	52,500	51,560	696	670	11,474
.. ..	Messrs. Ahmed Rahim and Son, Agents, 43a, Apollo Street, Fort, Bombay.	Do. do. ..		15,000	100	100	15,00,000	2,486	32,780	35,266	27,793	929	751	5,248
.. ..	Messrs. Currimbhoy Ebrahim and Sons, Ltd., Agents, 12-14, Outram Road, Bombay.	Do. do. ..		20,000	100	100	19,97,880	..	12,696	12,696	6,539	470	462	300
.. ..	Messrs. Ragowji Maganlal & Co., Agents, 9, Bank Street, Fort, Bombay.	Do. do. ..		9,600	125	125	12,00,000	1,140	27,292	28,432	22,925	840	600	1,45
Mills	Raja Govindlal Shiwali Motilal, Owner, 20, Apollo Street, Fort, Bombay.	Tardeo	...		..	..	....	..	18,888	18,888	18,888	..	..	1,126
wali Mills) ..	Messrs. Hormusji & Co., Agents, Motilal Mansion, Hummum Street, Fort, Bombay	Woollen Mill Gully, Lady Jamsetji Road, Dadar		12,098	100	100	12,00,000	..	11,996	11,996	10,586	365	316	4,513
ng Co., Ltd. ..	Messrs. David Sassoon & Co., Ltd., Agents, 3, Forbes Street, Fort, Bombay.	Mount Estate, Mazagon ..		22,500	100	100	22,50,000	22,644	29,200	*51,844	..	1,209	..	..
		Total carried forward ..					17,76,33,642	5,12,730	23,54,340	28,67,070	25,94,613	58,143	51,955	4,49,124

78.	Union Mills, Ltd.	Messrs. David Sassoon & Co., Ltd., Secretaries, Treasurers and Agents, 3, Forbes Street, Fort, Bombay.	Delisle Road, Parel	2,000	250	200	6,00,000	..	..	..	..	..	..	..	..	..	..	..
79.	Victoria Mills, Ltd.	Messrs. Mangaldas Mehta & Co., Secretaries, Treasurers and Agents, 123, Esplanade Road, Fort, Bombay.	Gandevi Road	8,000	100	100	8,00,000	..	33,208	33,208	32,140	526	501	3,156	1,025	..	..	..	..
80.	Weljee Dharamsey Mill	Messrs. Weljee Dharamsey & Co., Proprietors, Dubash Wadi Lane, Girgaon Back Road, Bombay.	Sewri Cross Road, Sewri	....	..	..	....	1,680	4,264	6,144	5,210	..	..	487	185	..	..	..	..
81.	Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Mooljee Sons & Co. Agents, Secretaries, and Treasurers, Rampart Row, Fort, Bombay.	Kalachowki Road, Chinchpoogly.	1,200	1,000	1,000	12,00,000	5,208	29,616	34,824	28,019	823	715	4,211	1,346	..	..	..	..
						Total ..	20,65,61,742	5,46,870	28,02,417	33,49,087	30,38,793	68,946	30,805	5,29,815	1,48,771	..	..	..	..

IN COURSE OF ERECTION.

BOMBAY PRESIDENCY.

1.	§ Dadabhai Nowroji Mills Co., Ltd.	Messrs. Pandit Parekh & Co., Khadia's Desai's Pole, Ahmedabad.	Dehgam (Baroda State)	2,700	100	50	33,750	..	..	..	..	..	..	..	..	..	..	..	..
2.	Haripur Spg. & Mfg., Co. Ltd.	.....	Outside Prem Gate Ahmedabad	....	..	..	....	..	10,000	10,000	..	200	..	..	..	..	..	..	..
3.	Jayashankar Mills, Barsi Ltd.	Messrs. Zadbuke Purdeshi & Co., Agents	Kirana Bazar, Barsi Town	20,000	100	50	10,00,000	..	13,500	13,500	..	..	..	..	..	..	..	..	..
4.	§ Kodi Laxmi Cotton Mills Co., Ltd.	Messrs. Narharilal Kalidas Kevalkas & Co. Ltd., Agents, Office on Mill premises.	Kodi, Baroda State.	12,600	100	50	....	..	9,864	9,864	..	..	..	..	..	50	Partially Working.	..	..
5.	Kalol S. & W. Mills Co., Ltd.	Messrs. Pratapsingh Mohanlalbhai & Co. Agents.	Kalol, N. Gujarat	12,000	100	75	7,500	..	..	..	..	..	..	..	..	..	..	..	..
6.	§ Kaiser-i-Hind Dyeing & Waste Mills Co., Ltd.	Messrs. Shantilal Chhabildas & Bros.	Baroda	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
7.	Krishna Mills Co., Ltd.	Messrs. Chimanlal & Co.	Vinagar	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
8.	Lokamanya Mills,	Messrs. Sulkhe & Co.,	Barsi	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
9.	New Pratap Spg. Wvg. & Mfg. Co. Ltd.	Messrs. Motilal Manekchand & Sons, Agents.	Dhulia, West Khandesh	....	..	..	....	..	..	..	..	125	..	..	..	..	..	..	..
10.	Oriental Mills, Ltd.	Messrs. Ghia & Co., Agents, Elephant Road, Ahmedabad and (18, Hummum Street, Fort, Bombay.)	Kankeria Loco Siding, Ahmedabad.	6,686	100	100	5,19,368	..	..	..	..	..	..	..	..	..	..	..	..
11.	The Rustom Jehangir Vakil Mill Co., Ltd.	Messrs. Rustomji Manilal & Co., Agents, Office on Mill premises.	Dholleswar Rd, Ahmedabad.	5,220	100	100	3,50,000	..	11,500	11,500	..	280	..	..	..	..	..	..	..
12	§ Santokbai Wvg. Factory,	Mr. Govindlal G. Moodegara Owner	Bhavsingji Road Bhavnagar.	....	..	..	30,000	..	300	300	..	8	..	..	..	..	..	..	..
13.	Sara Silk & Cotton Factory, Ltd.	Mr. R. C. Venkhirji, Agent	Sara	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
14.	Sidhpur Mills, Co., Ltd.	Messrs. M. Purbhirdass & Co.	Sidhpur	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
15.	Sidhpur Electric Industrial Co., Ltd.	Messrs. Ahmedmia Peshladji & Co., Agents Near Railway Station, Sidhpur.	Near Railway Station Sidhpur.	7,600	100	100	5,77,200	..	..	..	..	..	..	..	..	..	..	..	..
16.	Sree Shankerparvati Woollen Mills Co., Ltd.	Messrs. Pulabhai Manoobhai & Co.,	Mehemadabad, Kaira.	3,000	100	50	1,40,000	..	..	..	..	..	..	..	..	..	..	..	..
17.	Umreth Weaving and Manufacturing Co., Ltd.	Messrs. Patel & Co., Secretaries, Treasurers and Agents, Umreth .. (Station Road)	Umreth (Station Road)	2,800	125	..	....	..	..	..	..	..	..	..	..	..	..	..	..
18.	United S. & Cotton Manufacturing Co., Ltd.	Messrs. Thete & Co., Agents. Office on Mill premises.	Dharamgaum, East Khandesh.	1,100	25	25	1,50,000	..	..	..	..	..	..	..	..	..	..	..	..
19.	Viramgaum Industrial Mills, Ltd.	.....	.....	6,725	100	100	....	..	..	..	..	..	..	..	..	50	..	..	..
						Total ..	28,97,818	..	43,164	45,164	..	80	..	..	..	..	..	..	..

BERAR.

The Vaidarbha Mills, Berar Ltd.		Messrs. V. H. Deshmukh & Co. Agents, Amroati	Ellichpur, Berar.	25,000 Allotted. 10,526	100	25	2,06,338	..	..	..	..	..	..	..	..	..	..	..	..

CENTRAL INDIA.

1.	§ Rajkumar Mills Ltd.	Messrs. Sarupchand Hukamchand & Co.,	Indore C. I.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
2.	§ Sultania Cotton Manufacturing Co., Ltd.	Messrs. Rahimtoola Hajeebhoy & Co. Agents, Akbar Building, Hornby Road, Fort, Bombay.	Bhopal, C. I.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..

BENGAL PRESIDENCY.

1.	Assam Weaving Factory Ltd.	Mr. Narayen Borooah Managing Director P. O. Lahing, Nakachari, Jorhat, Assam.	Jorhat, Assam	2,217	10	7	17,416	..	..	..	..	16	11	..	20	Partially Working.	..	..	..
2.	Calcutta Textiles.	Messrs. Sen Dastidar & Co.,	71, Canning St., Calcutta.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
3.	East Bengal Cotton Mills Co.,	Messrs. Hamid and Hossain Managing Agents, 2 Urda Road, Dacca	Dacca	....	..	..	....	..	..	..	..	80	..	..	..	..	..	..	..
4.	Dhakeswari Cotton Mills, Ltd.	Messrs. R. M. A Basak, Saha and S. K. Basu Managing Directors, 70 Patnatoly, Dacca	Dacca	3,00,000	10	..	....	..	20,000	20,000	..	..	..	..	..	..	..	..	..
5.	East India Weaving Spinning and Home Industries	Messrs. N. K. Mitra & Co., 289, Bow Bazar Street, Calcutta.	Calcutta	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
6.	Jagodia Cotton Mills, Ltd.	Messrs. Sukhdevdas Ramparsad, Agents, Mission Row Calcutta.	Belur, Howrah	Ord. 3,00,000 Pref. 10,000	10 100	10 100	25,44,000	..	25,000	25,000	..	170	..	..	..	..	..	..	..
7.	Oriental Weaving and Spinning Co.	Messrs. Davis & Co., 81, Chowringhee Calcutta.	Calcutta	....	..	..	....	..	..	..	..	..	..	..	..	12	Partially Working.	..	..
8.	[illegible] Cotton Mills Ltd.	Messrs. Neogi and Gupta, Mg. Agents, Mymensingh.	Mymensingh	300	100	60	39,000	..	..	..	..	..	..	..	..	..	..	..	..
						Total ..	29,01,916	..	45,000	45,000	..	270	..	..	..	32	..	..	..

PUNJAB.

1.	Goenka Cotton Spg. and Wvg. Mills Co., Ltd.	Messrs. Parasram Harnandrai Managing Agents.	Azadpur Delhi	20,000	100	100	1,36,000	..	..	..	..	200	170	..	..	130	..	..	..
2.	Guru Ramdas Spg. & Wvg. Ginging Cotton Mills	Messrs. J. K. Babbar & Co., Proprietor.	Amritsar,	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
3.	Hariana Cottou Mills	.....	Bhiwani, Hissar	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..

UNITED PROVINCES OF AGRA AND OUDH.

1.	Atherton Mills	Messrs. Atherton West & Co. Ltd. (Owners)	Anwarganj Cawnpore.	....	..	..	....	..	..	..	..	110	..	..	..	..	..	..	..
2.	Benares Spg. & Wvg. Mills	.....	Benares	....	..	8	10,000	..	..	..	..	..	..	..	..	..	..	..	..
3.	The Ganges Weaving and Knitting Mills Co., Ltd.	Messrs. Varma Brothers. Managing Agent	Bekar, Cawnpore	30,000	16	..	....	5,000	..	5,000	..	..	..	..	..	..	..	..	..
4.	Juggilal Kamlapat Cotton Spg. & Wvg. Mills	.....	Anwarganj Cawnpore.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
5.	Munna Lall Spinning and Weaving Mills	Messrs. Munnalal & Co., Agents, Muna Lall St., Cawnpore.	Sachedi P. O., Cawnpor	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
6.	Narayen Cottou Mills	Messrs. H. Bevis & Co. Agents P. O. Box 29, Cawnpore.	Cawnpore	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
7.	The Patel Mills.	.....	Chakrita Road, Sahranpur (U.P.)	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
8.	Prem Spg. and Wvg. Mills Co., Ltd.	Messrs. Kirparam Birijlal Badhwar Ujhani.	Ujhani Dist. Badaun.	50,000	100	..	21,29,087	..	15,488	15,488	..	..	..	..	..	..	..	..	..
9.	Taylor Chamaria Mills Ltd.	.....	Cawnpore	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
						Total ..	21,39,087	5,000	15,488	20,488	..	110	7	..	..	..	..	..	..

MADRAS PRESIDENCY.

1.	Bezwada Spg. & Wvg. Mills Ltd.	Mr. Gudur Lakshmanarao, B. A., Managing Agent and Director, Main Canal Road, Bezwada.	Tadipalle, near Kestna Canal station, M.S.M. Ry., Bezwada.	6,611	20	18	34,923	..	..	..	..	100	..	..	..	..	..	..	..
2.	C. Aaron & Sons Wvg. Factory	Messrs. C. Aaron & Sons, Office on Mill Premises	Poppinasseri, Palnpatam Malabar Dist.	....	..	..	....	..	..	..	*258 †219	146 60	..	..	354 235	*Sterling converted at the rate of Rs. 15 per £1. †180 power Looms & 79 Hand Looms. ‡Hand Looms. Partially Working.	..	..	..
3.	Commonwealth Weaving Factory.	The Commonwealth Trust Ltd., Calicut.	Calicut Malabar Dist.	60,000	£1	£1	£ 51,021* @ 10,7,74,313	..	..	..	..	..	..	..	..	..	..	..	..
4.	Commonwealth Wvg. Factory	The Commonwealth Trust Ltd., Cannanore Malabar District.	Cannanore Malabar Dist.																
5.	Kantimati Mills, Ltd.	Messrs. Saraswati & Co., Ltd., Agents, 7 & 8 Maclean Street, Madras.	Tinnevelly	2,700	1,000	500	....	..	..	..	..	..	..	..	..	..	..	..	..
6.	Madura Sourashtra Sri Ram Mills Co. Ltd.,	Mr. V. S. R. Rajagopal Iyer Kalyanapuram, Madura.	Kalyanapuram Madura Town.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
7.	Malabar Weaving Co.,	Mr. A. T. Christain, Cannanore, Malabar Dist. 120, South Masi Street Madura	Do.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
8.	Pandyan Mills Co. Ltd.,	Messrs. Madura Industrials, Ltd., Mg. Agt. 120 South Masi Street, Madura.	East Madura	30,000	100	20	1,51,200	..	20 -00	20,000	..	250	..	..	..	..	..	..	..
9.	Radha Krishna Mills, Ltd.,	Messrs. A. G. Gurusamynaidu & Co., Managing Agents.	Peelamedu Coimbatore.	20,000	100	..	....	..	..	..	..	..	..	..	..	..	..	..	..
10.	Sri Meenakshi Mills, Ltd.,	Messrs. K. R. M. T. T. Phiagarja Chetty & Co., Managing Agent Madura.	268 Mill Office Road, Madura.	1,25,000 Subs. 75,000	20	8	3,75,000	..	20,000	20,000	..	..	..	..	..	388	..	..	..
						Total ..	13,35,839	..	40,000	40,000	478	536	..	..	..	..	..	..	..

TRAVANCORE.

1.	§ South Travancore Spg. & Wvg. Industrial Co.	.....	Nagercoil, Travancore.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
2.	§ The Rock Cotton Spg. & Wvg. Co.,	Messrs. Ramani & Co.,	Trichinopoly	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..

MYSORE.

1.	§ Bangalore Spg. & Wvg. Mills, Ltd.,	.....	Shri Krishna Building Avenue Road, Bangalore City.	...	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
2.	§ Eastern Trading and Manufacturing Co., Ltd.	The United Trading Co., Agents, Sarali Tipperah.	Sarali Tipperah	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
3.	§ Kaiser-i-Hind Woollen, Cotton and Silk Mills Ltd.	The Pioneer Industrials, Ltd., Agents, Kaiserihind Building, Hebbal Bangalore.	Bangalore	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
4.	§ Mahalakshmi Woollen and Silk Mills Co. Ltd.,	.....	Armed Building, Chikpet, Bangalore City.	....	..	..	....	..	..	..	..	..	..	..	..	..	..	..	..
5.	§ Minerva Mills, Ltd.,	Messrs. N. Sirar & Co. Mg. Agents, No. 9 Bank Street, Fort Bombay.	Bangalore	30,000	100	50	11,47,060	..	20,000	20,000	..	..	..	..	..	..	..	..	..
6.	§ Sri Krishnarajendra Mills, Ltd.,	Messrs. M. L. Vardhmanrao & Co. Mg. Agents, Nirmala Buildings, Statue Square, Mysore.	Mysore	80,000	50	50	40,00,000	..	25,200	25,200	..	..	..	..	..	..	..	..	..
						Total ..	51,47,060	..	25,200	45,200	..	..	..	..	..	..	..	..	..

BOMBAY MIL

MILL STAT

	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL.				NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of cotton consumed during the year in candies of 784 lbs.	Average Number Hands employed daily
				Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total Amount of Capital paid up.	Mule.	Ring.	Total.					
	BOMBAY PRESIDENCY. *(Other than those in the Island of Bombay.)*				Rs.	Rs.	Rs.								
1.	Ahmedabad Advance Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Navsari Buildings, Fort, Bombay.	Shahi-Bag Road, outside Delhi Gate, Ahmedabad.	10,000	100	100	10,00,000	..	30,612	30,612	27,648	600	554	4,156	1
2.	Ahmedabad Astodya Manufacturing Co., Ltd. ..	Messrs. Desai Girdharlal Amritlal & Co., Agents, Office on Mill premises, Ahmedabad.	Outside Astodya Gate, Ahmedabad.	6,000	100	100	5,05,000	..	17,088	17,088	16,589	..	..	1,318	
3.	Ahmedabad Cotton and Waste Mfg. Co., Ltd. ..	Messrs. Rustomjee Govindlal & Co., Ltd. Agents, Doodhesar Road, Ahmedabad.	Doodhesar Road, Ahmedabad.	12,000	50	50	6,00,000	1,036	20,244	21,300	19,000	..	..	2,078	
4.	Ahmedabad Cotton Manufacturing Co., Ltd. ..	Messrs. Amritlal Damodardas & Co., Agents, Office on Mill premises.	Outside Sarangpur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	29,132	29,132	28,574	688	630	2,540	1
5.	Ahmedabad Fine Spinning and Weaving Co., Ltd. ..	Messrs. Hirabhai Ishwerbhai and Co., Secretaries, Treasurers and Agents, Office, Gomtipur Road, Ahmedabad.	Gomtipur Road, Ahmedabad.	560	500	500	2,80,000	..	..	..	..	225	200	..*	
6.	Ahmedabad Ginning and Manufacturing Co., Ltd. ..	Messrs. Madhowlal Rumchorelal & Co. Agents, Office on Mill premises.	Railway Suburb, Ahmedabad.	10,500	100	100	10,50,000	..	65,516	65,516	64,152	1,706	1,585	8,092	3
7.	Ahmedabad Industrial Mills Co., Ltd.	Messrs. Kalidas Lalbhai Mehta & Co., Ltd. Agents, Gomtipur Road, Ahmedabad.	Gomtipur Road, outside Sarangpur Gate, Ahmedabad.	484	1,000	1,000	4,84,000	..	17,640	17,640	17,500	400	390	1,614	
8.	Ahmedabad Jubilee Spinning and Manufacturing Co., Ltd.	Messrs. Chimanlal Nagindas & Co., Treasurers and Agents, Office on Mill premises.	Outside Dariapur Gate, Ahmedabad.	10,000	100	100	10,00,000	5,120	37,096	42,216	32,274	827	820	3,148	1
9.	Ahmedabad Jupiter S., W. and Mfg. Co., Ltd. ..	Messrs. Fulchand Govindlal & Co., Agents, Office on Mill premises.	Dhodheshar Road, Ahmedabad.	6,400	125	125	8,00,000	..	..	..	..	376	320	..*	
10.	Ahmedabad Kaisar-i-Hind Mills Co., Ltd. (formerly Ahmedabad Merchants' Spinning Mills Co., Ltd.)	Messrs. Ramanlal Kaniyalal & Co., Agents, Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	17,036	17,036	14,163	396	327	1,625	
11.	Ahmedabad Laxmi Cotton Mills Co., Ltd.	Messrs. Jayantilal Amratlal & Co., Agents, outside Raipur Gate, Ahmedabad.	Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	34,000	34,000	33,198	..	..	3,162	
12.	Ahmedabad Manufacturing and Calico Printing Co., Limited.	Messrs. Narandhasnd Premchand & Co., Agents, Office on Mill premises.	Outside Jamalpur Gate, Ahmedabad.	16,000	125	125	20,00,000	..	70,652	70,652	39,189	1,559	1,958	4,160	2
13.	Ahmedabad New Cotton Mills Co., Ltd.	Messrs. Ranchhodlal Girdharlal & Co., Ltd. Agents, Office on Mill premises.	Kankaria Road, outside Raipur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	28,516	28,516	27,966	576	558	2,988	1
14.	Ahmedabad New Edward Manufacturing Co., Ltd. ..	Messrs. Jagabhai Manibhai & Co., Agents, Office on Mill Premises.	Near Saraspur Gate, Ahmedabad.	2,100	250	250	5,25,000	..	16,240	16,240	15,727	252	246	1,489	
15.	Ahmedabad New Textile Mills Co., Ltd.	Messrs. Naranlal Jivanlal & Co., Secs., Treasurers and Agents, Office on Mill Premises.	Outside Raipur Gate, Ahmedabad.	2,000	250	250	5,00,000	..	22,808	22,808	20,980	432	418	2,366	
16.	Ahmedabad Sarangpur Mills Co., Ltd.	Messrs. Himatlal Motilal & Co., Agents, outside Raipur Gate, Ahmedabad.	Do. do. ..	325	1,000	1,000	3,25,000	..	24,800	24,800	24,800	..	..	2,809	
17.	Ahmedabad Shri Ramkrishna Mills Co., Ltd.	Messrs. Chimanlal Maneklal & Co., Secretaries, Treasurers and Agents, Gomtipur, Ahmedabad.	Gomtipur, Ahmedabad ..	1,300	250	250	3,25,000	..	..	..	..	372	350	..	
18.	Ahmedabad Spinning and Weaving Co., Ltd. ..	Messrs. Rumchodlal Chotalal & Co., Agents, Shahpur, Ahmedabad.	Shahapur, Ahmedabad ..	10,000	100	100	10,00,000	1,212	33,896	35,108	32,388	842	781	3,507	1
19.	Ahmedabad Swadeshi Spinning and Mfg. Co., Ltd.	Messrs. Manilal Maganlal and Bros., Agents, Office on Mill Premises.	Naroda Road, Ahmedabad.	600	1,000	1,000	6,00,000	..	23,885	23,885	16,425	668	425	1,473	
20.	Ahmedabad Vishnu Cotton Mills Co., Ltd.	Messrs. Amtalal H. Bhagat & Co., Agents, Mandvi Street, Ahmedabad.	Near Sushker Tank, outside Raipur Gate, Ahmedabad.	6,015	125	125	7,03,530	2,512	*3,040	5,552	2,512	..	..	916	
21.	Aryodaya Ginning and Manfg. Co., Ltd. (formerly Ahmedabad Vyapar Ootpack Spinning and Manfg Company, Limited.)	Messrs. Mangaldas & Bros., Secs. Treasurers and Agents, Office on Mill premises.	Outside Premdervaja, Ahmedabad.	5,000	100	100	5,00,000	..	35,756	35,756	32,174	560	506	2,324	
22.	Aryodaya Spinning and Weaving Co., Ltd. (Nos. 1 and 2).	Messrs. Mangaldass and Balabhai & Co., Agents, Office on Mill premises.	Asarva Road, Ahmedabad.	Ord. 6,000 Pref. 2,000	100 250	100 250	11,00,000	..	41,208	41,208	32,855	1,178	943	3,702	1
23.	Asarva Mills Co., Ltd. (formerly Hitwardhak Cotton Mills Co., Ltd.)	Messrs. Nanalal Maganlal & Bros., Agents, Asarva Road, Post Kalupur, Ahmedabad.	Asarva Road, Ahmedabad.	500	1,000	1,000	5,00,000	..	22,876	22,876	18,805	457	346	1,468	
24.	†Asoka Mills Ltd.	Messrs. Laibhai Dalpatbhai & Co., Agents, Pankaja Nacka, Ahmedabad.	Naroda Rd. Ahmedabad ..	24,000	100	100	24,00,000	..	26,672	26,672	16,013	600	396	850	
25.	†Baroda Spinning and Weaving Co., Ltd. (Block Nos. 1 and 2).	Messrs. Javerchand Laxmichand & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Pani Gate near Bhadra, Baroda.	5,308	100	100	5,30,800	..	25,632	25,632	17,189	472	412	2,598	
26.	Barsi Spinning and Weaving Mills Ltd.	Messrs. Desai Sons & Co., Secretaries, Treasurers and Agents, 309, Hornby Road, Fort, Bombay.	Barsi Town, District Sholapur.	2,301	250	250	5,75,250	..	9,840	9,640	9,581	230	222	3,000	1
27.	Bechardas Spinning and Weaving Mills Co., Ltd. ..	Messrs. Durgaprasad S. Laskari & Co., Agents, Raikhad, Ahmedabad.	Raikhad, Ahmedabad ..	3,000	250	250	4,99,425	..	15,968	15,968	15,928	336	332	1,632	
28.	Bharat Spg. and Wvg. Co., Ltd. Nos. 1 and 2 (formerly Hubli Mills, Ltd.)	Messrs. Purshotum Govindji & Co., Ltd. Managing Agents, 9, Bank Street Fort, Bombay.	Hubli, Dharwar	20,000	250	[10,000—130 4,000—250]	34,00,000	1,018	28,336	29,354	29,076	600	595	8,633	1
29.	Bharatkhand Cotton Mills Co., Ltd.	Messrs. Moolchand Jayakisondass & Co. Secs. Treasurers and Agents, Office on Mill premises.	Asarva Road, near Kalupur Post, Ahmedabad ..	3,228	125	125	4,03,500	..	19,000	19,000	19,000	420	400	1,823	
	Bhagirath S. W. C. Manufacturing Co., Ltd. ..	Messrs. Bhagirath Ramchandra & Co., Agents Jalgaon.	Jalgaon	30,000	100	..	..	..	7,200	7,200	..	153	83	..	
	Bharatkhand Textile Manufacturing Co., Ltd. ..	Messrs. Jivanlal Girdharlal & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Camp Road, Ahmedabad ..	Ord. 425 Pref. 1,700	1,000 250	1,000 250	8,50,000	..	22,544	22,544	21,568	480	400	1,157	
32.	Broach Fine Counts Spinning and Weaving Co., Ltd (formerly Broach Industrial Cotton Spinning and Weaving Co., Ltd.)	Messrs. Hosseinbhoy Dahukhtai and Co., Agents, 86, Meadows Street, Bombay.	Station Road, Broach ..	8,000	250	250	20,00,000	..	25,680	25,680	24,270	270	238	1,153	
33.	City of Ahmedabad Spinning and Manufacturing Co., Limited.	Messrs. Chandulal Karsondas & Co., Ltd. Secs. Treasurers and Agents, Kankaria Road, Ahmedabad.	Kankaria Road, Ahmedabad.	4,000	100	100	4,00,000	..	21,296	21,296	15,697	408	321	1,838	
34.	Commercial Ahmedabad Mills Co., Ltd	Messrs. Dhanjibhoy and Tricumlal & Co. Ltd., Agents, Office on Mill premises.	Dariapur, Kajipur, Ahmedabad.	525	1,000	1,000	5,25,000	..	27,764	27,764	24,363	572	349	2,349	
35.	Darbhanga Spg. & Wvg. Mills Ltd.	The New Textile Co. Managing Agents Office on Mill premises.	Opp. Ry Station Navsari ..	50,000	100	100	35,52,350	5,400	14,336	19,736	5,800	576	160	459	
36.	Gokak Mills, Ltd.	Messrs. Forbes, Forbes, Campbell & Co., Ltd., Managing Agents, Home Street, Fort, Bombay.	Gokak Falls, Belgaum District.	39,047	100	100	39,04,700	..	71,944	71,944	70,410	..	..	15,183	2
37.	Gomtipur Spinning, Weaving and Manufacturing Co., Limited.	Seth Mahomdally Taiyabally, Agent, Office on Mill premises.	Gomtipur Road, Ahmedabad.	3,200	125	[Rs. 125 on 2,000 Rs. 624-8-0 on 1,000]	3,00,000	5,216	3,654	8,870	6,318	..	..	1,206	
38.	Gordhan Spinning and Manufacturing Co., Ltd. ..	Messrs. Narsidas Jukishandas & Co. Agents.	Naroda Road, Ahmedabad	5,250 5,250	100 50	100 50	7,84,115	..	17,064	17,064	15,601	200	196	1,516	
39.	Gujarat Cotton Mills Co., Ltd.	Messrs. Parikh Shantilal Baghwandas & Co., Agents, Naroda Road, outside Kalupur Gate, Ahmedabad.	Naroda Road, outside Kalupur Gate, Ahmedabad.	8,402	125	125	10,50,250	..	22,864	22,864	16,868	489	360	1,911	
40.	Gujarat Ginning and Manufacturing Co., Ltd. ..	Messrs. Jamnabhai Mansookbhai, Agent, Office on Mill premises.	Kalupur, Ahmedabad ..	924	1,000	1,000	9,24,000	2,512	72,968	75,480	64,002	1,837	1,553	6,483	2
41.	Gujarat Spinning and Weaving Co., Ltd.	Messrs. Jamnabhai Mansookbhai & Co. Agents, Office on Mill premises.	Near Kalupur Gate, Ahmedabad.	420	1,000	1,000	4,20,000	..	26,472	26,472	25,042	674	642	2,595	1
42.	Harivallabhdas Mulchand Mills Co., Ltd.	Messrs. Girdhurlal Harilal & Co., Agents, Office on Mill premises.	Outside Dariapur Gate, Ahmedabad.	525	1,000	1,000	5,25,000	..	14,764	14,764	12,053	336	273	1,446	
43.	Hathesing Manufacturing Co., Ltd.	Messrs. Maneklal Mansookbhai & Co. Agents, outside Saraspur Gate Ahmedabad.	Near, Saraspur Gate, Ahmedabad.	890	250	250	2,22,500	..	13,360	13,360	9,908	..	..	886	
44.	Hatim Mills, Ltd. (formerly Goolam Baba Spinning and Weaving Co., Ltd.)	Messrs. R. M. Hatimbhoy & Co., Agents, Office on Mill premises.	Lal Durwaja, Surat ..	Ord. 10,000 Pref. 5,000	100	100	10,26,040	..	18,150	18,150	16,560	408	360	1,317	
45.	Himabhai Manufacturing Co., Ltd.	Messrs. Dhirajlal Khushalas & Bros. Agents Kalupur Post, Ahmedabad.	Near Saraspur Gate, Ahmedabad.	1,436	125	125	1,79,500	..	..	..	..	300	300	..*	
46.	Indian Spg. & Wvg. Co., Ltd	Messrs. Gulbardas & Sons, Agents, Office	Kankaria Rd. Ahmedabad	12,000	100	100	9,23,490	..	†14,500	14,500	..	300	..	..	

LOWNERS' ASSOCIATION.

EMENT FOR 31st AUGUST 1923.

SECOND PART.

REMARKS.	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares.	Nominal value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	REMARKS.
	RAJPUTANA.				Rs.	Rs.										
	1. Edward Mills Co., Ltd.	Messrs. Gadhmal Lodha and R. S. Kunwar Motilal, Agents, Digge Street, Beawar, Rajputana.	Beawar Dist., Ajmer Merwara, Rajputana.	1,280	500	500	6,40,000	4,200	10,944	15,144	12,332	318	288	2,358	801	
	2. Krishna Mills Ltd., ...	Messrs. Thakurdas Khinvraj & Co., Agents Beawar, Rajputana.	Do. do. ..	1,400	500	500	7,00,000	10,964	12,744	23,708	12,000	376	355	1,658	700	
	3. † Maharajah Kishengarh Somyag Mills Co., Ltd. ..	Messrs. Callianji Damoder & Co., Agents Kishengarh, Rajputana.	Kishengarh. Rajputana.	1,50,000	10	10	15,00,000	..	*16,000	16,000	..	..	..	..	..	* Under erection.
						Total..	28,40,000	15,164	39,688	54,852	24,332	694	643	4,016	1,501	
* No Spindles.	**BERAR.**															
	1. Berar Manufacturing Co., Ltd.	Messrs. Kasturchand Daga & Sons, Agents Elcyd Building Graham Road, Ballard Estate, Fort, Bombay.	Badnera	2,750	200	200	5,50,000	..	19,908	19,908	19,341	369	344	3,066	1,158	
	2. Savatram Ramprasad Mills Co., Ltd.	Seth Savatram Ramprasad, Agent, Akola Berar.	Talnapth Akola, Berar	1,510	500	500	7,55,000	..	10,196	10,196	9,636	201	166	1,636	519	
	3. Sir Hukamchand and Dalmia Cotton and Oil Mills Ltd., (formerly Akola and Mid-India Spinning Weaving and Manufacturing Co., Ltd.)	Messrs. Sir Hukamchand and Bulkishandas & Co., Agents, Nos. 506-588, Sheikh Memon Street, Bombay.	Do. ..	35,000	100	100	34,81,975	1,068	21,408	22,476	21,194	457	384	3,132	1,150	
						Total..	47,86,975	1,068	51,512	52,580	50,171	1,026	894	7,834	2,827	
* No Spindles.	**CENTRAL PROVINCES.**															
	1. § Bengal-Nagpur Cotton Mills, Co., Ltd. ..	Messrs. Shaw, Wallace & Co., Managing Agents 4, Bankshall Street, Calcutta.	Raj-Nandgaon C. P. ..	Ord. 90,000	10	10	12,00,000	480	28,832	29,312	28,785	480	448	6,333	2,342	
	2. Burhanpur Tapti Mill, Ltd.	Messrs. Cowasji Dinshaw & Brothers, Secretaries, Treasurers and Agents, No. 121 Medows Street, Fort, Bombay.	Burhanpur, Lal Bag Nimar District	Pref. 3,000 12,000	100 100	100 100	12,00,000	..	18,180	18,180	18,065	494	485	3,319	1,361	
	3. Central India Spinning, Weaving and Mfg. Co., Ltd. (Empress Mills).	Messrs. Tata, Sons, Ltd., Agents, York Buildings, Hornby Road, Fort, Bombay.	Nagpur, C. P.	Ord. 46,875 Pref. 10,000 40,000	100 500 250	100 500 250	96,87,500 97,84,250	..	1,00,352 * 45,000	1,00,352 45,000	99,787 ..	2,220 900	2,190 ..	22,108 ..	7,067 ..	* Under erection.
	4. Model Mills (Nagpore) Ltd.	Messrs. Banalal Abirchand & Co., Agents Lloyd Bldg. Graham Road, Ballard Estate Fort, Bombay.	Nagpur, C. P.													
	5. Pulgaon Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Mr. V. R. Barve (Secretary and Manager) Office on Mill premises.	Pulgaon, Dist. Wardha, C. P.	Ord. 1,000 New 1,997	500 250	500 250	9,99,250	5,952	12,384	18,336	17,586	225	205	2,773	1,034	
Weaving Mill only.	6. Rai Bahadur Banalal Abirchand Spinning and Weaving Mill.	Rai Bahadur Sir Biscerdas Daga, Kt., & Bros. (Private Owners), Victoria Road, Civil Lines, Sir Kasturchand Building, Nagpur, C. P.	Hinganghat, Dist. Wardha, C. P.	....	..	..	....	..	30,348	30,348	26,062	394	376	3,901	1,507	
	7. Rai Saheb Ralichand Mohta Spinning and Weaving Mill.	Seth Mathuradas and Gopaldas Mohota (Private Owners), Hinganghat.	Do. do. ..	....	..	..	....	..	20,976	20,976	20,676	403	400	3,936	1,373	
	8. Raja Gokuldas Mills Co., Ltd. (formerly Gokuldas Hulbubdas Cotton Manufacturing Co., Ltd.)	Messrs. Mangaldas Mehta & Co., 129, Esplanade Road, Fort, Bombay.	Ranital, Jubbulpore, C. P.	6,000	100	100	6,00,000	..	16,300	16,300	15,250	400	332	1,215	750	
* Under erection.	**HYDERABAD (NIZAM'S TERRITORY).**					Total..	2,34,71,000	6,432	2,72,372	2,78,804	2,2 6171	5,518	4,436	43,583	15,436	
	1. § Aurungabad Mills Ltd.	Messrs. Duraswami Iyer & Co., Agents, 52 Victoria Building, Fort, Bombay.	Aurungabad, Deccan ..	1,200	1,000	1,000	6,36,000	8,580	7,476	16,056	14,436	218	191	2,059	681	
	2. § Hyderabad (Deccan) Spinning and Weaving Co., Ltd.	Messrs. Ramanuah Bhoomiah and Venkata Kristniah, Secretaries, Treasurers and Agents, Hyderabad (Deccan).	Hyderabad, Deccan ..	700	1,000	1,000	7,00,000	..	17,520	17,520	11,799	278	182	1,894	748	
	3. § Mahaboob Shahi Kulburga Mills Co., Ltd. ..	Messrs. S. E. Chenai & Sons, Secretaries, Treasurers and Agents, Shapoor Wadi, Hyderabad (Deccan).	Gulburga, Deccan ..	1,186	500	500	5,93,350	..	28,864	28,864	28,098	341	287	4,132	1,474	
						Total..	19,3 ,35	8,580	53,860	62,440	54,323	834	660	7,779	2,903	
Block No. 2 started 2nd May.	**CENTRAL INDIA.**															
	1. § Binod Mills Co., Ltd.	Mr. Binodiram Balchand, Secretary, Treasurer and Agent, Jhalrapatan City (Gwalior State).	Ujjain, Gwalior	20,000	100	100	20,00,000	..	20,696	20,696	19250	730	541	3,779	1,146	
	2. § Hukamchand Mills, Ltd.	Messrs. Saroopchand Hukamchand & Co., Secretaries, Treasurers and Agents, Office on Mill premises, Indore.	Indore City	20,150	100	100	20,15,000	468	28,200	28,668	28961	912	820	6,163	1,982	
	3. § Indore-Malwa United Mills, Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Secretaries, Treasurers and Agents, Currimbhoy House, 12-14, Outram Road, Fort, Bombay.	Indore, Malwa.	20,000	100	100	20,00,000	2,182	42,828	45,010	39915	1,275	1,263	8,545	2,759	
	4. § Jiyajeerao Cotton Mills Ltd.	Messrs. Birla Bros. Ltd., 137, Canning St., Calcutta.	Gwalior	3,50,000	10	10	35,00,000	..	25,000	25,000	24000	598	598	..	1,500	Commenced working since 9th Aug.
	5. § Kalyanmal Mills, Ltd...	Messrs. Tilokchand Kalyanmal & Co., Agents, Office on Mill premises.	Silnath Camp, Indore ..	42,000	100	100	40,80,100	..	21,600	21,600	18744	720	564	1,767	1,195	
	6. § Maharaja Holkar's State Cotton Spg. and Wvg. Mills.	Managing Agents, Messrs. Panalal Nandlal Bhandari & Co., Ltd., Lessees, State Mills, Indore.	Indore City	9,075	100	100	9,07,500	..	15,636	15,636	11,256	471	402	22	865	
	7. § Swadeshi Cotton and Flour Mills, Ltd. ..	Messrs. Jagannath Narayen, Agents, Indore.	Indore City	20,000	100	100	19,96,100	..	7,276	7,276	5,528	325	188	642	799	
	8. § Ujjain Cotton Ginning, Spg. and Wvg. Mills	Khan Saheb Nazemlly Allabuxji (Private Owner), Office on Mill premises.	Ujjain, Gwalior	....	..	..	....	4,783	10,492	15,275	15,000	310	300	3,000	800	
						Total..	1,64,98,700	7,433	1,71,728	1,79,161	1,54,602	5,341	4,676	29,918	11,646	
	BENGAL PRESIDENCY.															
	1. Bengal Luxmi Cotton Mills, Ltd.	Mr. B. K. Lahiri, Managing Director, 28 Pallock Street, Calcutta.	Serampore, Dist. Hooghly Bengal.	17,782	100	100	17,78,200	408	36,000	36,408	36,000	719	678	3,616	1,750	
	2. Bharat Abhyuday Cotton Mills	Hon'ble Raja Motichand, C. I. E., Proprietor, Goosery Road, Howrah, Bengal.	Goosery Road, P. O. Salkia, Howrah, Bengal.	....	..	..	....	17,672	7,840	25,512	..	..	..	2,195	905	Mill not working since 1st March 1923.
	3. Bowreah Cotton Mills Co., Ltd.	Messrs. Kettlewell, Bullen & Co., Secretaries, 21, Strand Road, Calcutta.	Bowreah, Dist. Howrah, Bengal.	18,000	100	100	18,00,000	35,832	41,776	77,608	77,437	..	..	10,459	2,095	
	4. Dunbar Mills, Ltd., No. 1							9,576	7,416	16,992	16,757	..	..	2,546	472	Mill No. 1.
	5. Do. ,, 2	Messrs. Kettlewell, Bullen & Co., Secretaries, 21, Strand Road, Calcutta.	Shamnagar, 24-Parganahs, near Calcutta.	Ord. 14,000	100	100	19,00,000	..	..	..	..	..	..	..	..	Mill No. 2.
	6. Do. ,, 3			Pref. 5,000				..	..	..	..	..	..	..	..	Mill No. 3
	7. Do. ,, 4							3,000	29,616	32,616	30,706	9	4	5,569	1,123	Mill No. 4
	8. Kesoram Cotton Mills, Ltd. (formerly Allied Cotton and Dye Works, Ltd.)	Messrs. Halwasiya Sonthalia Co., No. 1 Royal Exchange place Calcutta.	142, Garden Reach Road Calcutta.	Pref. 20,000 Ord. 6,00,000	100 10	100 10	80,00,000	1,440	77,098	78,538	80,250	1,290	1,100	5,219	3,500	
	9. Shree Radha Krishna Cotton Mills No. 1 (formerly Goosery Cotton Mills).	Mr. Sadhuram Toolaram, Proprietor, No. 9, Jagmohan Malik Street, Calcutta.	125 Old Goosery Road, Howrah, Bengal.	....	..	..	....	8,820	27,412	36,232	34,260	..	..	6,074	851	
	10. Mohini Mills, Ltd.	Messrs. Chakravarti Sons & Co., Managing Agents, Kushtea Nadia, Bengal.	Kushtia Nadia, Bengal ..	12,000 1,20,000	25 10	25 10	7,53,160	..	..	*	..	228	200	..	292	* Under erection.
	11. New Ring Mill Co., Ltd.	Messrs. Kettlewell, Bullin & Co., Managing Agents, 21, Strand Road, Calcutta.	Fuleshwar, P.O. Ulubaria, Dist. Howrah, Bengal.	Pref. 3,000 Ord. 3,000	100	100	6,00,000	..	23,904	23,904	23,897	..	..	4,349	810	
	12. Rampooria Cotton Mills & Co (formerly Shri Narsing Cotton Mill)	Messrs. Hazarimall, Heeralal-owners 148 Cotton St., Calcutta.	Serampore, Mohesh E. I. Ry. (Bengal).	....	..	..	....	..	..	..	..	300	174	..	216	No Spinning.
	13. Victoria Cotton Mills	Messrs. P. E. Gurdar & Co. (Private Owners), 44, Ezra Street, Calcutta.	Goosery, Howrah, Bengal	....	..	..	....	..	12,000	12,000	11,500	..	..	1,689	606	
						Total..	2,40,31,360	76,748	2,63,060	3,39,808	2,92,607	2,340	2,155	41,710	12,530	
* No Spindles.	**PUNJAB.**															
*Commenced Working June 1923.	1. † Banktesliwar Cotton Spg. and Wvg. Mills (formerly Amritsar Cotton Mills Co., Ltd.).	R. B. Basesurlall Burgohind, Owner, Amritsar.	Grand Trunk Road, Amritsar (Punjab).	....	..	..	....	13,182	8,034	19,198	..	..	..	..	400	
	2. Birla Cotton Spinning and Weaving Mills, Ltd. (formerly Hanuman and Mahadeo S. & W. Mills).	Messrs. Birla Bros., Ltd., (Agents), 137 Cossipore Street, Calcutta.	Sutjumnuggi, Delhi	1,80,000	10	10	11,25,000	13,000	8,000	21,000	20,000	280	240	3,700	1,300	

47.	Gomtipur Spinning, Weaving and Manufacturing Co. Limited.	Seth Jashomdaily Tayabally, Agent, Office on Mill premises.	Gomtipur Road, Ahmedabad.	3,200	125	Rs. 82,500	3,00,000	3,216	3,654	8,870	6,318	..	..	1,206	199	
48.	Gordhan Spinning and Manufacturing Co., Ltd.	Messrs. Naradas Jekishandas & Co. Agents, Office on Mill premises.	Naroda Road, Ahmedabad.	5,250	50	50	7,84,115	..	17,064	17,064	15,601	200	196	1,316	843	
49.	Gujarat Cotton Mills Co., Ltd.	Messrs. Parsh Shantilal Raghwandas & Co. Agents, Naroda Road, outside Kalupur Gate, Ahmedabad.	Naroda Road, outside Kalupur Gate, Ahmedabad.	8,492	125	125	10,50,250	..	22,864	22,864	16,868	489	360	1,911	780	
50.	Gujarat Ginning and Manufacturing Co., Ltd.	Messrs. Jamnabhai Mansookbhai Agent Office on Mill premises.	Kalupur, Ahmedabad	924	1,000	1,000	9,24,000	2,512	72,988	75,480	64,002	1,837	1,553	6,483	2,650	
51.	Gujarat Spinning and Weaving Co., Ltd.	Messrs. Jamnabhai Mansookbhai & Co. Agents, Office on Mill premises.	Near Kalupur Gate Ahmedabad.	420	1,000	1,000	4,20,000	..	26,472	26,472	25,042	674	642	2,886	1,122	
52.	Harivallabhdas Mulchand Mills Co., Ltd. ..	Messrs. Gothurlal Harilal & Co., Agents, Office on Mill premises.	Outside Daryapur Gate, Ahmedabad.	525	1,000	1,000	5,25,000	..	14,764	14,764	12,055	336	273	1,446	654	
53.	Hathisang Manufacturing Co., Ltd.	Messrs. Mansookbhai & Co. Agents, outside Saraspur Gate Ahmedabad.	Near, Saraspur Gate, Ahmedabad.	890	250	250	2,22,500	..	13,380	13,380	9,908	..	..	864	268	
54.	Hatim Mills, Ltd. (formerly Goolam Baba Spinning and Weaving Co., Ltd.).	Messrs. R. M. Hatimbhoy & Co., Agents, Office on Mill premises.	Lal Darwaja, Surat	Ord. 10,000 / Pref. 5,000	100	100	10,26,040	..	18,150	18,150	16,560	408	360	1,317	750	
55.	Himatbhai Manufacturing Co., Ltd.	Messrs. Ohimjibhai Ahmabhai & Bros. Agents, Kalupur Post, Ahmedabad.	Near Saraspur Gate, Ahmedabad.	1,436	125	125	1,79,500	..	..	..	..	..	..	.. *	248	* No Spindles.
56.	Indian Spg. & Wvg. Co., Ltd.	Messrs. Gordhandas & Sons, Agents, Office on Mill premises.	Kanasia Rd. Ahmedabad	12,000	100	100	9,23,490	..	† 14,500	14,500	..	360	..	..	..	*Commenced Working June 1923.
57.	Jam Shri Ranjitsinghji Spinning and Weaving Mills Co., Ltd	Messrs. Lalji Naranji & Co., Secretaries, Treasurers and Agents, Ewart House, Tamarind Lane, Fort, Bombay.	Sholapur	1,000	1,000	1,000	7,85,050	608	19,908	20,219	19,886	..	..	3,308	805	
58.	Javeri Spinning and Manufacturing Co., Ltd.	Messrs. Jamibhai Premabhai & Co., Secs. Treasurers and Agents. Office on Mill premises.	Outside Raipur Gate, Ahmedabad.	192	1,000	1,000	1,98,500	..	..	..	..	500	192	..	189	Mill not working since 1st April 1923.
59.	Jehangir Vakil Mills Co., Ltd. (formerly Vasoomulsa Mills Co., Ltd.).	Messrs. Rustomji Mangaldas & Co., Ltd. Agents, Office on Mill premises.	Outside Delhi Gate Ahmedabad.	4,000	250	250	7,00,000	..	18,984	18,984	17,012	520	488	1,811	783	
60.	Kaloi Cotton Mills Co., Ltd.	Messrs. Mohanlal A. Mehta & Bros. Agents Madhvis Street, Ahmedabad.	Kaloi, North Gujarat ..	12,000	100	100	11,10,200	..	..	..	..	224	78	.. *	171	* No Spindles.
61.	†Kaloi Cotton Spg. & Wvg. Mill	....	Kaloi North Gujarat ..	....	..	..	....	..	..	..	..	..	..	..	..	
62.	Kaloi Kapadia Spg. & Wvg. Mills Co., Ltd. ..	Messrs. C. Nanalal Maganlal & Co., Agents, Kaloi.	Do. do.	9,280	100	100	6,30,395	..	15,252	15,252	8,052	..	..	461	193	
63.	Kaloi Swadeshi Mills Co. Ltd.	Messrs. Manecklal Premchand & Co. Agents, Kaloi-N-Gujarat	Kaloi, North Gujarat ..	2,500	100	100	2,50,000	..	..	..	..	50	50	.. *	42	* No Spindles.
64.	Khandesh Spinning and Wvg. Mills Co., Ltd.	Messrs. Mulji Jaitha & Co., Secretaries and Treasurers, Ewart House, Tamarind Lane, Fort, Bombay.	Jalgaon, East Khandesh	Whole 666 / Quarter 336	1,000 / 250	1,000 / 250	7,50,000	346	19,884	20,230	20,178	459	439	3,632	1,316	
65.	Lakhshmi Cotton Manufacturing Co., Ltd ..	The Bombay Co., Ltd., Secretaries, Treasurers and Agents, 9, Wallace St., Fort, Bombay.	Sholapur	1,600	1,000	1,000	16,00,000	..	45,292	45,792	45,398	851	845	8,676	3,072	
66.	§ Maharaja Mills Co., Ltd.	Messrs. Bargovinddas D. Kantavalla & Co. Agents, Baroda Railway Station, Post Box No. 24, Baroda.	Padra Road, Baroda ..	495	1,000	1,000	4,95,000	900	15,140	16,040	13,528	400	275	2,050	690	
67.	Manockchok and Ahmedabad Manfg. Co., Ltd. No. 1 & 2	Shett Hiralal Tricumlal, Agents, Office on Mill premises.	Outside Daryapur Gate Kalupur Post, Ahmedabad.	525	1,000	1,000	5,25,000	..	29,684	29,684	17,947	863	450	2,195	1,194	
68.	Manecklal Harilal Spinning and Mfg. Co., Ltd.	Messrs. Harilal Harivallabdas & Co., Agents, Saraspur, Ahmedabad.	Saraspur, Ahmedabad ..	450	1,000	1,000	4,50,000	..	31,440	31,440	24,518	528	428	3,353	1,150	
69.	† Manor Mill	R. B. Seth Mahendra Harakchand, Owner, Office on Mill premises.	Nadiad, Zilla Kaira ..	....	..	..	....	2,070	12,798	14,868	14,000	..	..	..	..	Mill not working.
70.	Marsden Spinning and Manufacturing Co., Ltd.	Messrs Marsden Bros. & Co., Ltd. Agents Ahmedabad.	Gomtipur, Ahmedabad ..	Auth. 30,000 / Issued. 13,731	100 / 100	100 / 100	11,49,100	..	..	..	..	330	330	..	300	No Spindles.
71.	† § Morvi Spinning and Weaving Mills ..	His Highness the Thakore Saheb of Morvi (Full in Own Owner)	Morvi State, Kathiwar ..	....	..	..	....	..	1,664	1,664	..	36	..	..	..	Mill not working.
72.	Motilal Hirabhai Spinning, Weaving and Mfg. Co. Ltd.	Messrs. Motilal Hirabhai & Sons, Agents, Prem Darwaja Kalupur Post Ahmedabad.	Outside Prem Gate, Ahmedabad.	9,960 / 12	100 / 250	100 / 250	9,99,000	..	30,848	30,848	29,127	700	680	2,318	1,280	
73.	†Narayandas Chundal Cotton Spg. and Wvg. Mills (formerly Gadag Cotton Spinning and Weaving Mills).	Seth Chunilal Motilal Hirakhanwala, Sole Proprietor, Jaina.	Gadag, Dharwar	....	..	..	....	1,440	16,880	18,000	15,040	200	..	1,360	624	
74.	Narsinggirji Manufacturing Co., Ltd.	Raja Bahadur Narsinggirji Gyangirji, Agent, Office on Mill premises.	Near Railway Station, Sholapur.	1,000	1,000	1,000	10,00,000	..	65,576	65,576	59,891	763	756	9,659	3,404	
75.	National Mills Co., Ltd.	Messrs. Chimanlal and Govindlal & Co., Ltd. Agents, Office on Mill premises.	Gomtipur Road, outside Saraspur Gate, Kalupur Post, Ahmedabad	440	1,000	1,000	4,40,000	..	15,196	15,196	15,029	264	221	1,682	626	
76.	† § National Spg., Wvg., and Hosiery Mills (formerly Rajkote State Mills).	Messrs. Jussawala & Sons, Agents, Krishna Bldg., Hornby Road, Fort, Bombay.	Karansinhji Cross Road, Rajkot, Kathiwar.	19,769	50	25	2,46,500	..	..	..	..	144	80	.. *	130	No Spindles.
77.	§ Nawab of Cambay Mills Co., Ltd	Messrs. Maganlal Harilal & Co., Secretaries Treasurers and Agents, 13, Tamarind Lane, Fort, Bombay.	Cambay	1,330	500	500	6,65,000	1,380	15,492	16,872	13,882	271	120	1,486	795	
78.	§ New Baroda Mills Co., Ltd., ...	Messrs. javerchand Lakhmichand Bros & Co., Managing Agents Pani Gate Baroda,	Near Goya Gate Station Baroda,	12,500	100	100	10,45,985	..	14,400	14400	..	..	..	..	90	Mill not working.
79.	§ New Jehangir Vakil Mills Co., Ltd. (formerly Venishunker Laxmishunker Cotton Mills Co., Ltd.)	Messrs Rustomji Mangaldas & Co., Agents, Bhownugger.	Bhownugger ..	1,400	250	250	3,50,000	2,336	18,804	21,140	18,880	403	378	2,986	980	
80.	New Manockchok Spinning and Weaving Co., Ltd.	Mr. Lalbhai Tricumlal, Agent, Sankli Sheri, Ahmedabad.	Outside Daripur Gate, Kalupur, Ahmedabad.	525	1,000	1,000	5,25,000	..	27,196	27,196	..	619	..	2,393	1,154	
81.	New Shorrock Spinning and Manufacturing Co., Ltd. (formerly Nadiad Swadeshi Spinning, Weaving and Manufacturing Co., Ltd.)	Messrs. Mafatlal Chandoolal & Co., Secretaries, Treasurers and Agents, Office, Asarva Road, Kalupur Post, Ahmedabad.	Nadiad Dist., Kaira. ..	1,300	250	250	3,25,000	..	21,888	21,888	20,160	980	630	3,214	1,212	
82.	§ Petlad Bolakhidas Mills Co., Ltd.	Messrs. Motilal Kashandas & Co., Secs. Treasurers and Agents, Petlad.	Near Station Road, Petlad	10,000	100	100	10,00,000	..	14,304	14,304	14,056	..	..	*1,410	800	*From 1st Jan. to 31st Aug. 1923.
83.	Pratap Spg., Wvg. and Mfg. Co., Ltd. ..	Messrs Motilal Manockchand & Co., Secretaries, Treasurers and Agents, Amalner East Khandesh.	Amalner, East Khandesh.	15,000	100	100	15,00,000	468	22,784	23,252	23,252	606	581	3,325	1,827	
84.	Parshotam Spinning and Mfg. Co., Ltd. ..	Messrs. Mansookbhai Bhagabhai & Co. Secretaries, Treasurers and Agents, Office, Ishway Para Post Gate, Ahmedabad.	Outside Raipur Gate, Ahmedabad.	472 / 320 / 27	1,000 / 250 / 125	1,000 / 250 / 125	5,55,375	..	13,040	13,040	1,1093	420	320	* 1,210	630	*
85.	Raipur Manufacturing Co., Ltd.	Messrs. Lalbhai Dalpatbhai & Co., Agents, Office on Mill premises.	Outside Saraspur Gate, Ahmedabad.	5,000	100	100	5,00,000	..	36,008	36,008	34,500	800	780	3,883	1,282	
86.	† Raja Bahadur Motilal Poona Mills (formerly Poona Cotton and Silk Manufacturing Co., Ltd.)	Mr. Motilal Hamilal, Proprietor, 20, Apollo street, Fort.	Near Ry. Station, Poona.	....	..	..	....	..	18,212	18,212	14,778	519	378	1,895	1,071	
87.	Rajnagar Spinning, Weaving & Mfg. Co., Ltd. No. 1	Mr. Mangaldas Girdhardas Parekh, Secretary, Treasurer and Agent, Office on Mill premises.	Kalupur Post Camp Road, Ahmedabad.	4,800	125	125	8,00,000	..	18,744	18,744	16,18.	..	..	3,738	427	
88.	Do. do. do. do. No. 2							..	13,056	13,056	12,185	644	386		750	
89.	Do. do. do. do. No. 3															
90.	Raipur Mills Co., Ltd.	Messrs. Patel, Shah & Co., Agents, Office on Mill premises.	Gomtipur Road, Kalupur Post, Ahmedabad.	Ord. 2,000 / Founders 400	125 / 10	125 / 10	1,01,600	..	..	..	..	126	110	.. *	68	No Spindles.
91.	§ Rajratna Narainbhai Mills Co., Ltd... ..	Messrs. Ramanlal Keshavlal & Co., Agents, Office on Mill premises.	Petlad (Baroda). ..	15,000	100	100	14,22,320	..	14,080	14,080	10,833	..	..	1,979	902	
92.	Saranggpur Cotton Manufacturing Co. Ltd. ..	Messrs. Mafatlal Bakhbhai & Co., Agents, Office on Mill Premises.	Outside Raipur Gate, Ahmedabad.	464	1,000	1,000	4,64,000	..	26,764	26,764	21,906	876	400	..	1,015	
93.	Saraspur Manufacturing Co., Ltd.	Messrs. Jagabhai Manibhai & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Near Saraspur Gate Ahmedabad.	6,000	100	100	6,00,000	..	33,824	33,824	32,600	938	582	3,440	1,348	
94.	Saraswati Ginning and Mfg. Co., Ltd. (formerly Motussil Cotton Manufacturing Co., Ltd.)	Lady Sulochana Chinubhai & Co., Secs Treasurers and Agents, Lal Bungalow, Shapur, Ahmedabad.	Broach	30,000	100	100	30,00,000	3,744	14,720	18,464	18,245	444	423	2,089	889	
95.	Sholapur Spinning and Weaving Co., Ltd. ..	Messrs. Monarjee Gocaldas & Co., Agents, Sudama House, Sprott Road, Ballard Estate, Fort, Bombay.	Station Road, Sholapur ..	890	1,000	1,000	8,00,000	11,320	60,588	71,908	65,547	1,589	1,544	12,139	43	
96.	Shorrock Spinning and Manufacturing Co., Ltd.	Messrs. Mafatlal Chandulal & Co., Agents, Asarva Road, Kalupur Post, Ahmedabad.	Asarva Road, Ahmedabad.	325	1,000	1,000	3,25,000	..	25,712	25,712	24,278	628	609	875	785	
97.	§ Shri Gajanan Weaving Mills	Mr. V. K. Velankar, Owner, Ganpati Mala, Sangli.	Sangli, S. M. Country ..	....	..	..	30,000	..	..	..	..	14	14	.. *	..	No Spindles.
98.	Shrinagar Weaving and Manufacturing Co., Ltd.	Messrs. Jagabhai Manibhai & Co., Agents and Treasurers, Office on Mill premises.	New Railway Bridge, Ahmedabad, opp. Ry Stn.	Old. 585 / New. 5,415	100 / 100	100 / 30	2,18,238	..	..	..	..	218	213	.. *	224	No Spindles.
99.	Shree Sayaji Jubilee Cotton and Jute Mills Co., Ltd.	Messrs. Prabhalji Sewakram & Co., Secs Treasurers and Agents. Khankava, Sidhpur (B.-B., Railway).	Sidhpur (B.-B. Railway) ..	6,700	100	100	5,21,100	..	12,876	12,876	12,321	168	122	1,032	490	
100.	† § Shree Sayaji Mills Co., Ltd.	Messrs. Samuel Becher & Co., Near Old Station, Baroda, (P. O. Box 29.)	Near Old Station, Baroda Camp, Baroda.	825	1,000	1,000	6,11,520	1,200	14,720	15,920	15,044	240	235	1,320	550	
101.	§ Shri Shaha Chhatrapati Mills	H. H. The Chhatrapati Maharaja Saheb of Kolhapur, Owner, Shahupuri, Kolhapur	Shahupuri, Kolhapur S. M. C.	....	..	..	....	..	11,388	11,388	10,444	..	..	1,749	397	
102.	Shri Vivekanand Mills, Ltd.	Messrs. Nanabhai Mancchlal & Co., Agents, Gomtipur Road, Ahmedabad.	Gomtipur Road, Ahmedabad.	3,400	125	125	3,97,475	..	..	..	..	221	215	.. *	228	No Spindles.
103.	†Shri Sat-Narain Weaving Mills	Messrs. Mulchand Ramchand & Co., Proprietors and Agents, Moolchand Ramchand Bubbing, near Sandha Ramsingar Shikarpur, Sind.	Near Sindh Canal, Shikarpur, Sind.	....	..	..	....	..	..	..	..	34	20	.. *	60	No Spindles.
104.	§ Sir Waghji Wadhwan Camp. Mfg. Co., Ltd.	N. H. Sims, Esq., Receiver Fort, Bombay.	Wadhwan Camp, Kathiawar.	....	..	..	....	625	13,104	13,729	9,231	225	176	1,744	685	
105.	Silver Cotton Mills Co., Ltd.	Messrs. Gopalbhai Balabhai & Co., Secs Treasurers and Agents, Office on Mill premises.	Outside Raipur Gate Ahmedabad.	3,840	250	250	9,60,000	..	15,840	15,840	14,916	..	..	1,857	438	
106.	Surat Cotton Spinning and Weaving Mills, Ltd.	Sir Mafatlal Gagalbhai & Sons, Managing Directors, 208, Hornby Road, Bombay.	Begumwadi, Surat ..	3,000	1,000	1,000	30,00,000	..	15,680	15,680	14,076	302	278	1,303	678	
107.	Surat Industrial Mills Co., Ltd.	Messrs. Naginlal Maganlal & Bros., Agents, Office on Mill premises.	Sabara Gate, Surat ..	2,400	500	500	12,00,000	..	..	..	..	423	..	..	..	Spg. Dept. destroyed by fire.
108.	Surat Weaving Mills, Limited	Messrs. M. N. Hatimbhoy & Co., Agents, Office on Mill premises.	Surat	3,000	100	100	3,00,000	..	..	..	..	720	200	.. *	242	*E. Yarn is used.
109.	Suryapur Mills Co., Ltd...	T. J. Mehta, Esq., Official Liquidator.	Varchha Road Surat.	40,000	25	25	3,87,797	..	..	..	..	328	..	..	..	In Liquidation.
110.	Universal Cotton Mills Co., Ltd. (formerly Ahmedabad Silk and Cotton Mfg. Co., Ltd.)	Messrs. Ranchhodlal and Jamnadas & Co., Agents, Office on Mill premises.	Tajpur, Near Kach Musjid, Ahmedabad.	Pref. 6,900 / Ord. 6,000	100 / 70	100 / 70	9,32,815	..	..	..	..	260	180	.. *	175	No Spindles.
111.	Viramgaum Alfred Mills Co., Ltd.	Messrs. Naginlal Maganlal & Bros. Agents, Office, outside Bharwadi Gate, Veeramgaum.	Fulwadi Road, Veeramgaum.	1,100	500	500	5,50,000	..	29,300	29,300	18,203	550	465	2,304	922	
112.	Veeramgaum Spinning and Manufacturing Co., Ltd.,	Messrs. Whittle Maganlal & Sons, Agents, outside Golwadi Gate, Veeramgaum.	Near Railway Station Veeramgaum.	Old. 800 / New 800	500 / 250	500 / 250	6,00,000	738	22,512	23,250	20,600	585	498	3,112	1,188	
113.	Vishnu Cotton Mill, Ltd.	The Bombay Co., Ltd., Secretaries, Treasurers and Agents, 9, Wallace Street, Fort, Bombay.	Sholapur	Ord. 3,200 / Pref. 1,600	500 / 500	500 / 500	24,00,000	..	43,964	43,964	39,985	1,234	1,210	7,437	2,981	
114.	Whittle Spinning and Manufacturing Co., Ltd., No. 1	Messrs. Jeebhai, Maganlal & Co., Agents, Office, Veeramgaum.	Whittle Road, Broach					3,004	19,008	24,012	23,938	..	..		578	
115.	Do. do. do. do. do. „ 2							15,836	6,208	21,744	21,744	..	..	5,484	468	
116.	Do. do. do. do. do. „ 3			1,600	500	500	8,00,000	..	..	..	..	712	702	.. *	717	No Spindles.
						Total..	7,92,10,327	71,761	20,74,558	21,46,319	18,19,942	43,936	35,726	2,32,294	91,859	

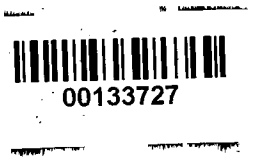
† Statement not received. Figures taken from last year's statement.

§ Native States and Foreign Territory.

4.	Dunbar Mills, Ltd., No. 1																
5.	Do. „ 2	Messrs. Kettlewell, Bullen & Co., Secretaries, 21, Strand Road, Calcutta.	Shamnagar, 24-Parganahs, near Calcutta.	Ord. 14,000	100	19,00,000	9,876	7,416	16,992	18,757	..	..	2,846	472	Mill No. 1. Mill No. 2.	Mill not working at present
6.	Do. „ 3			Pref. 5,000			..	..	..	..	..	..	..	..		
7.	Do. „ 4						..	..	..	..	..	..	..	..	Mill No. 3. Mill No. 4.	
8.	Kesoram Cotton Mills, Ltd. (formerly Allied Cotton and Dye Works, Ltd.)	Messrs. Halwasiya Sonthalia Co., No. 1, Royal Exchange place Calcutta.	142, Garden Reach Road Calcutta.	Pref. 20,000 Ord. 6,00,000	100 10	80,00,000	3,000 1,440	28,616 77,096	32,616 78,536	30,706 50,250	9 1,290	4 1,100	5,566 3,210	1,123 3,500		
9.	Shree Radha Krishna Cotton Mills No. 1 (formerly Goosery Cotton Mills).	Mr. Sadharam Toolaram, Proprietor No. 9, Jagmohan Malik Street, Calcutta.	125 Old Goosery Road, Howrah, Bengal.	....	..	....	8,820	27,412	36,232	31,260	..	..	6,074	851		
10.	Mohini Mills, Ltd.	Messrs. Chakravarti Sons & Co., Managing Agents, Kushtea Nadia, Bengal.	Kushtia Nadia, Bengal.	12,000 1,20,000	25 10	7,53,160	..	..	+	..	228	200	..	202	* Under erection.	
11.	New Ring Mill Co., Ltd.	Messrs. Kettlewell, Bullin & Co., Managing Agents, 21, Strand Road, Calcutta.	Fuleshwar, P.O. Ulubaria Dist. Howrah, Bengal.	Pref. 3,000 Ord. 3,000	100	6,00,000	..	23,904	23,904	23,897	..	..	4,349	810		
12.	Rampooria Cotton Mills & Co. (formerly Shri Narsing Cotton Mill)	Messrs. Hazarimall, Heeralal-owners 148, Cotton St., Calcutta.	Serampore, Mohesh E. I. Ry. (Bengal).	....	..	....	..	..	..	..	300	174	..	216	No Spindles.	
13.	Victoria Cotton Mills	Messrs. P. E. Gazdar & Co. (Private Owners), 44, Ezra Street, Calcutta.	Goosery, Howrah, Bengal	....	..	....	..	12,000	12,000	11,500	..	..	1,689	606		
	PUNJAB.					Total..	1,40,81,360	76,748	2,63,060	3,39,808	2,47,807	2,546	2,153	41,716	12,530		
1.	† Banktoshwar Cotton Spg. and Wvg. Mills (formerly Amritsar Cotton Mills Co., Ltd.).	R. B. Haseesurlall Hargobind Owner, Amritsar.	Grand Trunk Road, Amritsar (Punjab).	....	..	....	13,152	5,034	18,186	..	..	..	..	466		
2.	Birla Cotton Spinning and Weaving Mills, Ltd. (formerly Hanooman and Mahadeo S. & W. Mills)	Messrs. Birla Bros., Ltd., (Agents), 137 Canning Street, Calcutta.	Subjimundi, Delhi	1,80,000	10	11,25,000	13,000	8,000	21,000	20,000	250	240	3,700	1,200		
3.	Bhiwani Cotton Spinning and Wvg. Mill Co., Ltd.	Messrs. Jaraichand & Muriidhar, Secretaries, Treasurers and Agents, No. 7, Malharraowadi, Kalbadevi road, Bombay.	Bhiwani, District Hissar, near Delhi, Punjab.	7,000 7,000	100 50	10,30,000	6,840	10,088	16,928	9,100	287	78	1,800	330		
4.	Delhi Cloth and General Mills Co., Ltd. ..	Mr. Lala Madan Mohanlal, Secretary, Office on Mill premises.	Rohtak Road, Delhi.	2,800	250	7,00,000	9,120	11,608	20,728	16,908	476	418	3,627	1,116		
5.	Guru Ram Dass Cotton Ginning, Spg. & Wvg. Mills	Messrs. J. K. Haber & Co.	Chamk Katra, Ahluwalian, Amritsar, Punjab.	....	..	....	10,000	4,000	14,000	8,088	*200	..	1,300	450	* Under erection.	
6.	Khalsa Spinning and Weaving Mills ..	Sardar Sujan Singh & Seth Lakhmichand Jeypuria (Private Owners), Subjimandi, Delhi.	Subjimundi, Delhi..	....	..	....	6,000	2,500	8,500	8,030	125	..	1,810	360		
7.	Mela Ram Cotton Mills	Rai Bahadur Mela Ram's Sons (Private Owner), 2, Mela Ram Road, Lahore.	Mela Ram Road, Lahore.	....	..	....	6,400	6,848	13,248	..	..	..	..	..	Mill Closed.	
	UNITED PROVINCES OF AGRA AND OUDH.					Total..	28,75,000	64,518	48,078	1,12,596	62,097	1,338	730	11,937	3,922		
1.	Agra Spinning and Weaving Mills Co., Ltd ..	Messrs. Chari & Co., Ltd., Secs., Treasurers and Agents, 8, Mission Row, Calcutta.	Raj. Ghat, Agra, U. P.	5,000	100	100	4,06,800	13,992	..	13,992	13,095	..	..	3,104	560		
2.	Agra United Mills, Ltd. (formerly John's Coronation Spinning Mill)	Messrs. Chari & Co., Ltd., Agents, 8, Mission Row, Calcutta	Jeoni Mandi Agra.														
3.	Agra United Mills, Ltd. (formerly John's Princess of Wales Spinning Mill)																
4.	Agra United Mills, Ltd. (formerly John's Spinning Mill)			Ord. 5,00,000 Pref. 50,000	10 100	64,97,600	51,344	..	51,344	47,553	..	..	11,369	1,856		
5.	Agra United Mills, Ltd. (formerly John's Weaving Mill)																
6.	Cawnpore Cotton Mills Co., Ltd.	The British India Corporation, Ltd., Owners, Cooperganj, Cawnpore.	Cooperganj, Cawnpore, U. P.	....	..	....	63,828	14,272	78,100	72,350	970	911	12,765	3,211		
7.	Cawnpore Textiles, Ltd.	Messrs. Begg, Sutherland & Co., Ltd., Halsey Road, Cawnpore.	Cainghighar, Cawnpore,	2,60,000	10	10	25,53,935	15,840	14,080	29,920	6,882	..	..	650	185		
8.	† Curzon Cotton Mills	Messrs. H. Bevis & Co., Proprietors, Banmandi, P. O. Box 29, Cawnpore.	Banmandi, Cawnpore,	....	..	....	1,800	488	2,088	1,800	..	..	640	100		
9.	Elgin Mills Co., Ltd.	Messrs. Begg, Sutherland & Co., Ltd., Managing Agents, Office on Mill premises, Cawnpore.	Cawnpore, U. P.	32,000	100	100	32,00,000	40,272	18,568	58,840	34,490	1,173	757	7,622	2,489		
10.	Moradabad Spinning and Weaving Mills Co., Ltd.	Mr. Lala Dukh Bhanjan, Managing Agent, Office on Mill premises.	Kundunpur, near Moradabad, U. P.	853	500	500	4,26,500	10,080	..	10,080	9,450	..	..	2,340	283		
11.	Muir Mills Co., Ltd.	Sir Thomas Smith, Managing Director, Cawnpore.	Cawnpore, ..	Ord. 30,000 Pref. 30,000	50 50	30,00,000	54,720	22,380	77,100	70,109	1,538	1,464	12,800	2,888		
12.	Ramchand Gurshaimal Cotton Mills Co., Ltd.	Mr. S. R. Khanna, Managing Director, Talkatora, Lucknow.	Talkatora, Lucknow ..	Ord. 50,000 Pref. 32,000 Defd. 8,000	10	8,89,260	..	16,512	16,512	8,256	..	..	1,520	600		
13.	New Ramchand Cotton Mill Co. (formerly Ramchand Hardeodas Cotton Spinning Mills)	Messrs. Harcharandass. Purshotamdas, Proprietors, & Agents, Mursan Gate Hathras City.	Hathras City	....	..	....	8,838	6,500	*15,338	15,338	200	..	3,341	560	* 5,000 Under erection.	
14.	Shri Gangajee Cotton Mills Co., Ltd.	Rai Saheb Seth Beharilal, Managing Director, Office on Mirzapur, U. P.	Satwa, Mirzapore, U. P.	4,748	100	100	4,74,600	6,015	8,152	14,167	8,123	151	40	859	407		
15.	Shri Radhakrishn Mills	Babu Kishanprasad (Owner) Office on Mill premises	Kate Ghat Mirzapur ..	....	..	1,14,937	..	..	..	..	24	19	..	40	No Spindles.	
16.	Swadeshi Cotton Mills Co., Ltd.	Messrs. A. F. Horsman & H. Horsman, Owners, Jhi, Cawnpore.	Jhi, Cawnpore	32,000	100	100	32,00,000	..	31,778	31,778	30,000	..	..	11,284	950		
17.	Tulsidas Tejpal Mills, Ltd. (formerly Phoolchand Agolia Spinning Mills Co.)	Messrs. Chotalal Jagjiwan & Co., Agents, 72, Apollo Street, Fort, Bombay.	Kashjung Road, Hathras City.	Auth. 80,000 Subscr. 40,095	50	37½ 15,03,562	..	12,352	12,352	9,899	..	..	2,480	550		
18.	New Victoria Mills Co. Ltd.	Mr. A. A. Black, M.A., Manager & Secretary, Office on Mill Premises Gwaliori Cawnpore.	Gwaltoli, Cawnpore.	Ord. 8,00,000 Pref. 5,50,00 8 %	10 10	10 1,35,00,000	65,900	36,900	1,02,800	97,420	1,500	1,130	9,960	3,199		
	MADRAS PRESIDENCY.					Total..	3,57,83, 84	3,32,429	1,81,982	5,14,411	4,47,655	5,556	4,321	80,725	17,841		
1.	AR. AR. SM. Spinning Mills	Messrs. Rajagopal Tyengar 45, Barrack Rd. Vepery.	Vepery Madras ..	....	..	....	..	..	..	..	..	..	..	..		
2.	† Buckingham Mill Co., Ltd.	Messrs. Binny & Co., Ltd., Managing Agents, 7, Armenian Street, Madras.	Perambore, Madras ..	88,734	100	100	88,73,400	..	46,800	46,800	28,000	1,217	773	6,044	4,310		
3.	† Carnatic Mill Co., Ltd.	Messrs. Binny & Co., Ltd., Managing Agents 7, Armenian Street, Madras.	Do. do. ..	21,210	100	100	21,21,000	..	46,800	46,800	44,398	1,156	1,126	7,188	5,487		
4.	Coimbatore Mall Mills Co., Ltd.	Messrs. T. Stanes & Co., Ltd., Managing Agents, Annuperpalyam, Race Course Coimbatore.	Coimbatore Town ..	8,000	85	85	6,80,000	..	4,676	4,676	4,000	393	390	722	870		
5.	Combatore Spinning and Weaving Co., Ltd.	Messrs. T. Stanes & Co., Ltd. Agents and Secretaries, Race Course, Coimbatore.	270, Mill Road, Coimbatore	12,000	100	100	12,00,000	..	57,832	57,832	50,000	290	290	9,028	2,700		
6.	Coral Mills Co., Ltd.	Messrs. A. & F. Harvey, Managers, Tuticorin.	Tuticorin	15,000	100	100	15,00,000	..	43,736	43,736	43,238	..	..	3,776	1,700		
7.	Ghatalah's Electric Wvg. Factory (formerly Bangarpalli State Weaving and Dyeing Factory)	Mr. M.H.P. Ghatalah, Owner, Bangarpalli, Kurnool.	Bangarapalli, Kurnool District, Madras.	....	..	29,967	..	..	..	..	10	8	..	35		
8.	Kaleeswarar Mills, Ltd.	Rao Bahadur P. Somasundaram Chettiar Local Agent, Coimbatore.	Annperpalayam, Coimbatore.	6,500	100	100	6,50,000	..	18,848	18,848	18,688	..	..	3,186	680		
9.	Madura Mills Co., Ltd.	Messrs. A. & F. Harvey, Managers, Madura	Madura	40,000	100	100	40,00,000	..	1,43,600	1,43,600	1,38,338	..	..	17,148	4,837		
10.	Madras United Spinning and Wvg. Mills Co., Ltd.	Messrs. Karnondass Mulji Jaitha & Co. Secretaries and Treasurers, No. 305, Hornby Road, Fort, Bombay.	56 Mellows Road, Choolai, Madras	2,002	250	250	5,00,500	..	39,612	39,612	38,536	465	178	5,603	1,594		
11.	Malabar Spinning and Weaving Co., Ltd.	Mr. A. L. A. R. Somasundaram Chettiar Agent, Kottooparambu, Kallai Malabar.	Kottooparambu, Calicut, P. O. Kallai, Malabar.	3,000	200	200	6,00,000	17,100	1,200	18,300	18,300	..	..	1,542	460		
12.	Sitaram S. & W. Mills Ltd.	Messrs. T.R. Ananthrama Iyer & Bros. Ltd. Managing Agents-Trichur Post Cochin State-Malabar Coast.	Prichur Cochin State Malabar Coast	20,00,000 Subs. 1,400,275	100	11,99,460	..	10,000	10,000	..	305	234	1,900	765		
13.	Sri Ranga Vilas Ginning Spg. & Wvg. Mills Ltd.	Messrs P. S. Govindaswami Naidu & Sons Managing Agents.	Peelamedu Coimbatore District.	20 000 Issued 16,000	100	14,63,340	..	7,200	7,200	6,700	..	..	190	320		
14.	Sri Suryanarayana Spg. & Wvg. Mill. ..	Mr. Vanka Venkataratnam Manager and Treasurer Office Mill Premises.	Gandalapaka Godavary District.	2,493	100	2,49,275	..	2,736	2,736	2,700	..	..	1,100	170		
15.	Tinnevelly Textiles, Ltd., (formerly Sri Chalamiran Vinayaker Mills, Ltd.)	Messrs. Chari & Co., Ltd. Managing Agents, Office, 8, Mission Row, Calcutta.	Kolpatti, Tinnevelly District.	Ord. 2,00,000	10	15,00,000	..	18,160	18,160	16,380	*102	*35	2,825	1,174	*Hand Looms.	
16.	Tinnevelly Mills Co., Ltd.	Messrs. A. & F. Harvey, Managers, Ambasamudram, Tinnevelly.	Papanasam, Ambasamudram Taluk, Tinnevelly District.	Pref. 10,000 4,800	100 250	12,00,000	..	42,784	42,784	41,945	..	..	5,762	1,582		
	TRAVANCORE.					Total..	2,57,68,942	17,100	4,84,024	5,01,124	4,58,325	3,944	3,055	67,942	26,765		
1.	† § Darragh Spinning Mill Co.	Mr. T. Sriman Kantimathathan, Managing Director, South Indian Mills Co., Ltd., Darragh Spinning Mill Branch, Tinnevelly.	Quilon	....	..	....	1,368	24,192	25,560	25,270	..	..	4,138	672		
	MYSORE.																
1.	§ Bangalore Woollen, Cotton and Silk Mills Co., Ltd.	Messrs. Binny & Co., Ltd., Agents, Secretaries, and Treasurers, Madras, and 9, Throgmorton Avenue, London, E. C.	Agraram Road, Bangalore City.	26,250	100	100	26,25,000	..	26,224	26,224	25,000	696	680	4,688	3,500		
2.	Bangalore Spg. & Wvg. Mills Ltd.	Messrs N. Callianjee and A. H. Mundy & Co., Managing Agents Yeswantapur Bangalore.	Yeswantapur Bangalore.	25,000	100	100	2,57,000	..	..	..	..	100	..	..	50	Commenced working since 1st December 1923.
3.	§ Mysore Spinning and Manufacturing Co., Ltd.	Messrs. N. Sirur & Co., Agents, 9, Bank Street, Fort, Bombay.	Tumkur Road, Malleshwaram, Bagnalore City.	23,855	50	50	11,94,160	..	19,828	19,828	19,310	330	293	3,567	1,218		
	PONDICHERRY.					Total..	40,76,160	..	46,052	46,052	44,310	1,126	973	8,255	4,768		
1.	§ Anglo-French Textile Co., Ltd., (Rodier Mill)	Messrs. Best & Co., Ltd., Agents and Managers, Madras, and Messrs. Blyth Greene Jourdian & Co., 47-51, King William Street, London, E. C. Agents at London	Pondicherry	Pref. 10,000 £ Ord. 1,00,000 £	10 1	82,80,0 £ 1,40,18. 56,880 Rs. 21,07,320	1s. 4d. Ex. Rs. 27,85,000	..	42,944	42,944	42,944	881	881	7,655	3,295		
2.	§ The Pondicherry Cotton Mills Ltd.	Messrs. Halwasiya Sonthalia & Co., Agents No. 1, Royal Exchange Place Calcutta.	Modelharpeth Pondicherry	10,000	100	100	10,00,000	..	10,000	10,000	7,974	256	190	947	774		
3.	§ Savana Société Anonyme de filature Tissage Mécanique.	Mr. Ch. Collet, Director-General Savana Pondicherry.	Savana (Indo-francaise) Pondicherry.	8,000	Fcs. 500	Fcs 40,00,000 @ 1·75	Ex. Rs. 22,85,000	1,500	14,856	16,356	13,300	520	510	3,300	1,630		
	CEYLON.					Total..	53,92,320	1,500	67,800	69,300	86,218	1,651	1,581	11,902	5,729		
						GRAND TOTAL ‡	43,27,61,833	1,55,771	67,52,167	79,27,938	67,90,218	1,44,794	1,20,806	10,75,849	3,47,380		
1.	Ceylon Spinning and Weaving Co. Ltd. ..	Messrs. Currimbhoy Ebrahim and Sons, Ltd., Agents, 12-14, Outram, Road, Fort, Bombay.	Pamankada Road, Wellawatte, Colombo, Ceylon.	12,000	100	100	11,93,125	468	20,152	20,620	17,988	538	472	2,878	1,504		

‡ This does not include 62 Mills which have made no returns as to Capital.

C. B. SAYER.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on 01 February, 2020